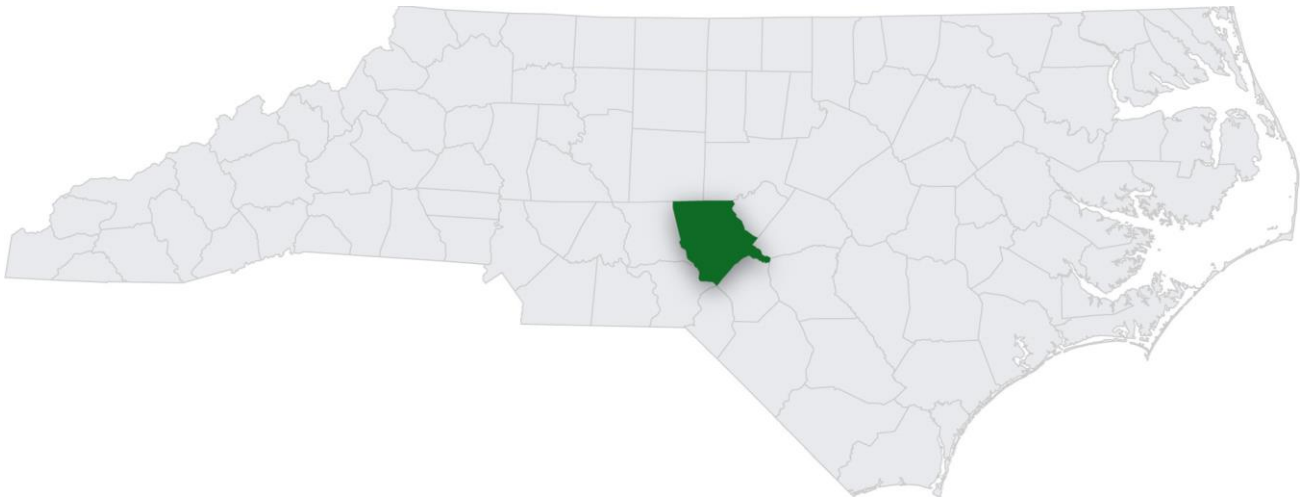


# **Moore County North Carolina**



## **ADOPTED BUDGET FY 2020-2021**

[www.moorecountync.gov](http://www.moorecountync.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Moore  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**County of Moore  
North Carolina**

**Adopted Annual Budget  
Fiscal Year 2020-2021**



Frank Quis  
**Chair, Board of Commissioners**

Otis Ritter  
**Vice Chair**

Catherine Graham  
**Commissioner**

Louis Gregory  
**Commissioner**

Jerry Daeke  
**Commissioner**

J. Wayne Vest  
**County Manager**

Janet Parris  
**Assistant County Manager**



# **County of Moore**

## ***MISSION:***

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

## ***VISION:***

Governing conservatively with innovative leadership and providing exemplary public service

## ***VALUES:***

Commitment to public service through integrity, respect and compassion to earn the public's trust



## A Quick Index

### Top 10 Common Questions About the Moore County Budget

What is the County's tax rate and estimated tax value? ***\$ .51/\$100 of Valuation with an estimated total tax valuation of \$14,056,314,658***

What is the total General Fund budget of the County? ***\$115,787,913 up \$1,716,302 or 1.5% from \$114,071,611 in FY20***

How much revenue comes from property taxes? Sales tax? ***Property tax generates \$69,902,590 and Sales Tax generates \$18,827,867 for a total budget of \$88,730,457 or 76.64% in revenue to the General Fund based on the total budget of \$115,787,913***

What percentage of the budget is spent on departments and activities supported by the General Fund? ***Education 49%, Human Services 14%, Public Safety 14%, General Government 12%, Environmental 4%, Debt (excluding education) 2%, Cultural 1%, Transfers to other funds for future projects 2%, Non-Departmental 2%***

What amount and percentage of the budget is spent on Education? ***\$56,756,163 (\$36,462,262 in operations and \$20,293,901 in Debt Service) or 49% of the General Fund expenditures is spent on Education***

What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$19,946,031 as of June 30, 2020***

How many employees work for the County? There are ***694 full time and 8 part time positions budgeted for the county, for a total Full time Equivalent of 698***

Does the County have a Fiscal Policy that guides how funds are reported? ***Yes, see section on County Goals and Financial Policies in this document starting at page 62 for more details***

What is the Organizational Structure of Moore County Government? ***See page xi of this section for the organizational structure of Moore County.***

How has the Coronavirus (COVID-19 Pandemic effected Moore County and its operations? ***See the section on Five Year Financial Forecast Coronavirus section, then page 217 within this section.***

**Want to find something else? See more details in the Table of Contents section on page xiii.**

# Introduction

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## **About Moore County, North Carolina**

Moore County, North Carolina, with a population of 100,880 in 2019 comprises an area of approximately 706 square miles. There are eleven incorporated towns in Moore County: Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County, located in the Sandhills area of the south-central portion of the state, is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. Moore County's 698-person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the poorness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the



## Introduction

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County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20<sup>th</sup> century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

There is more information under the Supplemental Section of this budget document such as, the Moore County population, median age, school enrollment, unemployment, etc.

# Introduction

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The pages in this document represent our plans to utilize the County's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Moore County is also our home, and we take pride in having the opportunity to improve the County through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant counties in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges that face Moore County.

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. Technical terms like "Unrestricted Intergovernmental Revenue," for example, can also be confusing, so this document attempts to define and clarify terms wherever necessary; should it fail to do so, please contact the County Manager's Office at (910) 947-6363.

The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy "flip-to" access.

County Manager's Message: The County Manager discusses the major issues that affect County operations. In essence, the County Manager defines the costs of the issues facing the County (expenditures) and proposes the resources (revenues) to apply to each issue.

Budget Ordinance: The actual legally binding ordinance that establishes the new annual budget.

County Board Goals & Financial Policies: Council's goals for the next fiscal year are established. Fiscal management policies are also presented, including modifications for the new budget year.

Budget Guide and Budget Development Policy: How does the County develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget and explains the relationships between its many facets. We recommend that the novice reader start here to gain an understanding of the preparation of the annual budget and the budget development policy.

About County Services: This section includes brief descriptions of the various County departments and divisions, and the responsibilities of each.

Budget Summary: The document begins to evaluate the numbers that have been articulated in the County Manager's Message and officially proposed in the Budget Ordinance. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures, as well as discussions of fund balance projections and personnel projections.

General Fund, Enterprise Funds, and Other Funds Sections: Every County department or division appears with individual presentations of performance measures, objectives, and budgets. The presentations of the departments—and how they relate to their individual funds—are the most specific presentations of the budget.

Performance Measures: This section was created as part of the budget document beginning with the FY2015-2016 budget year that was submitted and we are expanding on the County's critical measures each fiscal year. Each department is asked to report on one or more critical measure to provide the citizens of



# Introduction

Moore County. We have included a short narrative, approved with the FY2019-2020 budget as well as staffing. The 2019-2020 fiscal year end performance measures are included in this document as of June 30, 2020. This section is ever changing to meet the critical measures of the departments and updating them to be more efficient and effective in following the county mission, vision and values. Ongoing changes are being made to the current fiscal year performance measures based on economic conditions and mandated required services.

Capital Improvements: A feature section that highlights special County capital improvement initiatives, including those with state or federal grant funding.

Debt Service: The County's debt position is discussed with projections for future debt needs.

Five Year Financial Forecast: What are the assumptions that will guide the decision-making process in the coming years? Forecasts for expenditures and revenues establish the parameters for budgets to five years in the future.

Supplementary Information: Find some background information about the County of Moore here. Included are demographic, geographic, historical, and statistical information, as well as the County's pay plan.

Budget Glossary: If a term is not defined in the document, look here. Most acronyms and technical terms are defined when they first appear in the document, but some are defined here to provide additional needed explanations. We expand on this section each fiscal year.

To find specific information that appears in individual sections, please refer to the Table of Contents in the front of the document.

## Budget Process

### Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2020-2021 Budget Calendar is displayed in this document.

### Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

### County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

# Introduction

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## Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their “value” and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program’s purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with overall Board of Commissioners’ priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization’s mission and priorities.

## County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County’s financial capacity and on how they relate to the Commissioners’ priorities. With a recessionary economy, budgets have been reduced in most cases, but are still based on the County financial conditions and Commissioner’s goals. Following these senior management sessions, a countywide proposed operating budget is developed.

## Budget Adoption

Moore County, NC adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

## Budget Amendments & Revisions/Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer’s liability.



## Introduction

Budget revisions are also called budget transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions/transfers do not require Board of Commissioners' approval.

### Basis of Budgeting

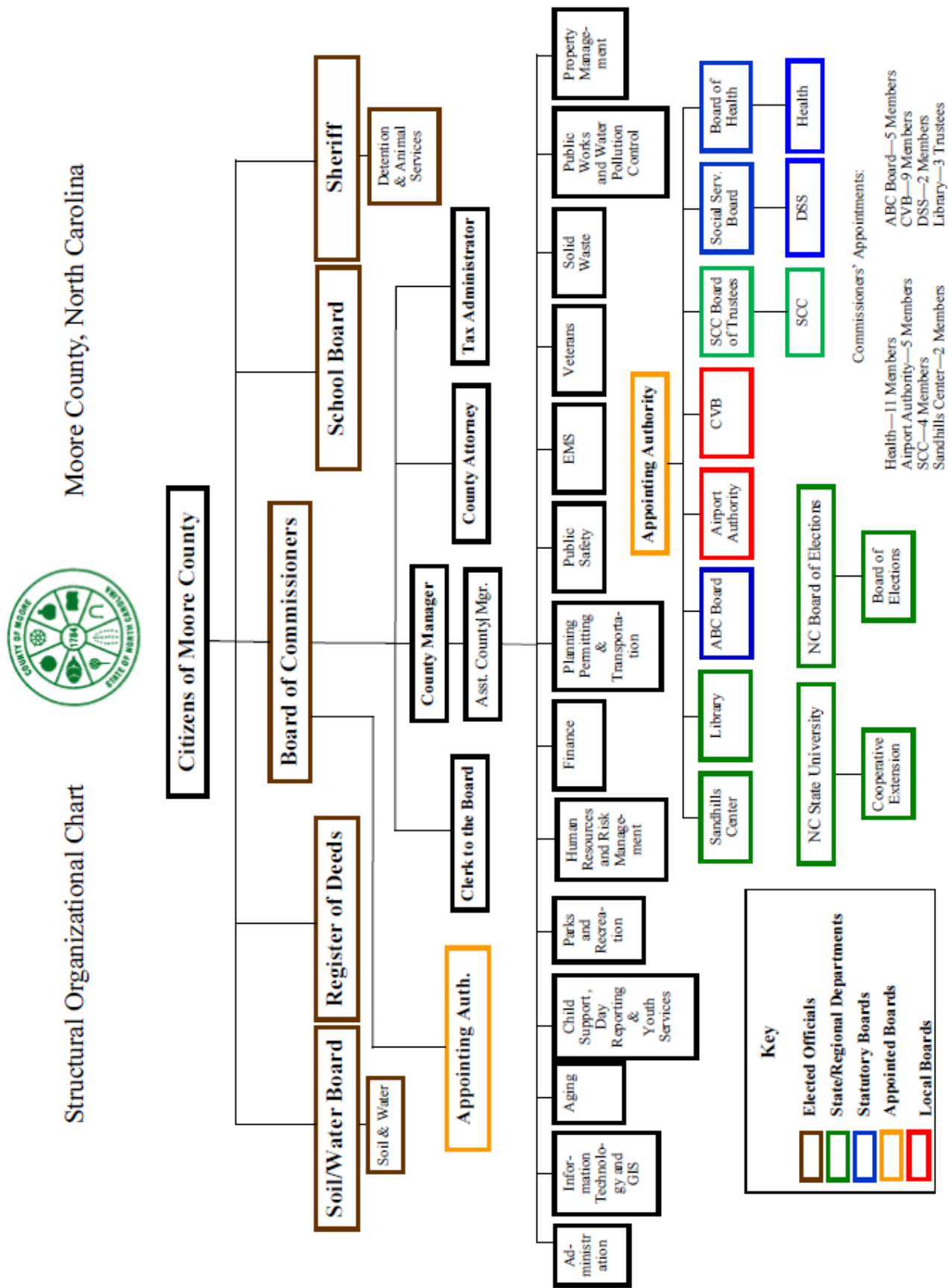
As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's fiscal year 2020-2021 Adopted Budget, which is the financial plan that will guide County operations over the next year.

The next page shows the organizational chart for Moore County Government. It is color coded to allow the reader to better understand the layout of Moore County Government and how the different agencies are organized. The bottom right-hand corner shows the different boards that the County Commissioners appoint citizens to serve on. It also shows how the different organizations work together to accomplish the County mission. The Key to the organizational chart is in the bottom left-hand corner of the page.





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## Manager's Budget Recommendations for Fiscal Year 2021

May 19, 2020

### **INTRODUCTION:**

The Honorable Frank Quis, Chair  
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2021 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

Although this document is termed the "Manager's Budget Recommendations," it is the result of several meetings and discussions by the Budget Team with the County Department Directors as well as the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below along with a general organizational chart.

#### **FY20/21 Budget Team Members**

<b>Name</b>	<b>Position/Title</b>
Frank Quis	Moore County Board of Commissioners, Board Chair
Catherine Graham	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Finance Director
Dawn Gilbert	Human Resources Director
Bobby Lake	Property Management Director
Chris Butts	Information Technology Director
Tami Golden	Budget Manager/Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager



## Manager's Message

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### OVERVIEW:

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types and has been developed with the following guiding principles:

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District
- II. Prioritize education, public safety, and public health
- III. Identify expense reductions to reflect revenue impacts due to COVID-19 and ensure effective fund and position allocations
- IV. Preserve the competitiveness of the employee benefits and compensation package and ensure the sustainability of the County's Self-Insurance program

The 2021 Recommended Budget is balanced at \$168,304,845 for all County operations and debt service requirements which equates to a 3.33% increase as compared to the Fiscal Year 2020 adopted original budget. The Net Total 2020 Recommended Budget is \$158,988,801 as compared to the Net Total 2020 adopted budget of \$153,759,785 which is 3.40% increase. The difference between the gross budget and net budget is related to transfers and assessments within County departments that serve to show the actual cost associated with department operations.



## GUIDING PRINCIPLES

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

The Budget Team along with Department Directors and other agency leaders worked diligently together, throughout the budget process evaluating programs, positions, line items, etc. to allocate appropriate funding levels which have now been incorporated in the recommended budget. Major areas include:

General Government

Public Safety

Health and Social Services

Education

Water and Sewer

Environmental and Community Development

Cultural/Recreation

Capital Projects

Debt Service



## GUIDING PRINCIPLES (continued):

### MOORE COUNTY RATE CHART

#### COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
COUNTY GENERAL	0.465	0.465	<b>0.465</b>	<b>0.465</b>	<b>0.465</b>	<b>0.465</b>	<b>0.510</b>	<b>0.510</b>
ALS	0.02	0.02	<b>0.020</b>	<b>0.030</b>	<b>0.030</b>	<b>0.040</b>	<b>0.040</b>	<b>0.040</b>

#### FIRE DISTRICTS

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
<b>S FIRE, AMBULANCE, RESCUE DISTRICT</b>			<b>0.080</b>	<b>0.085</b>	<b>0.090</b>	<b>0.095</b>	<b>0.095</b>	<b>0.095</b>
A SOUTHERN PINES	0.089	0.089						
B CRESTLINE (combined with AB 3/16/17)	0.083	0.083						
C PINEBLUFF	0.086	0.086						
D PINEHURST	0.084	0.084						
E SEVEN LAKES	0.04	0.04						
F WEST END	0.059	0.069						
G EASTWOOD	0.07	0.07						
J ROBBINS	0.063	0.063						
K CARTHAGE	0.064	0.064						
M HIGHFALLS	0.066	0.066						
N EAGLE SPRINGS	0.075	0.075						
P ABERDEEN	0.092	0.092						
Q CRAINS CREEK	0.111	0.111						
T WHISPERING PINES	0.058	0.058						
V CYPRESS POINTE	0.081	0.081						
W WESTMOORE	0.07	0.07						

- The recommended budget keeps the County General Tax Rate constant at .510 per \$100 of valuation.
- The recommended budget maintains the Advanced Life Support Rate of .040 per \$100 of valuation
- The recommended budget maintains the Rural Fire, Ambulance, Rescue Rate at .095 per \$100 of valuation



## GUIDING PRINCIPLES (continued):

- I. Prioritize education, public safety, and public health:

The General Fund (100) and the overall budget continue to demonstrate the County's commitment to education, public safety, and human services as has been the case for many years. Funding for activities in these categories accounts for approximately 77.56% of the General Fund and overall budget. General Fund expenditures are detailed in the chart below.

General Fund Expenditures		
GF Expenditures	FY21 Budget	%
Education (including debt)	\$56,756,163	49.02%
Human Services	\$16,602,988	14.34%
Public Safety	\$16,445,186	14.20%
General Government	\$13,877,947	11.99%
Environmental	\$4,890,064	4.22%
Debt (excluding education)	\$1,939,069	1.68%
Non-Departmental	\$1,185,335	1.02%
Cultural	\$1,321,612	1.14%
Transfers to Other Funds	<u>\$2,769,549</u>	2.39%
Total	\$115,787,913	



## Manager's Message

### GUIDING PRINCIPLES (continued):

- I. Identify expense reductions and ensuring effective fund and position allocations:

Although the overall FY 2021 budget includes an increase of 3.33%, the Budget Team worked diligently throughout the budget development process in reviewing requests, reviewing operations, reviewing revenue and expense trends, and allocating funds to contain costs while maximizing service delivery. The primary contributors to the increase are related to capital projects in the enterprise funds, solid waste activities, and incorporation of the Sheriff's plan for housing inmates in the former detention center. In a number of cases whereby expenditures increased, there was also an offsetting revenue increase for the same activity. For example, the Sheriff's detention center plan includes hiring 10 additional detention center staff members and includes revenue from anticipated misdemeanor confinement inmates.

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2021 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes an increase of 11 FTEs which is made up of 10 full-time positions and 2 part-time positions all within the General Fund. Non-General Fund agencies maintain the same number of FTEs. The chart on the following page provides details of each department's allocation.

**Number of Employees (All Funds)**

<b>FY</b>	<b>Full time</b>	<b>Part time</b>	<b>Total # of Employees</b>	<b>Total FTE's</b>
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0

# Manager's Message



Department	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	5		6		5		5		5	
Aging	20	1	20	1	20	1	20	1	20	1
Child Support	11		11		11		11		11	
Child Support - Day Reporting Center	0.15		0.15		0.15	1	0.15	1	0.15	1
Child Support - Youth Services	0.85		0.85		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6		6	
County Attorney	6		7		7		7		7	
Elections	3		4		4		4		4	
Financial Services	7		7		7		7		7	
Governing Body	1		1		1		1		1	
Health	46	1	47	1	49	1	49.75		48.75	
Human Resources	3		3		3		3		3	
Information Technology	12		12		12		12		12	
IT - Geographical Information Systems (GIS)	3		3		3		3		3	
Library	9		9		9		9		9	
Parks & Recreation	5		5		5		5		5	
Planning & Community Development	12		5.67		4.84		4.84		4.84	
Planning & Permitting/Inspections	0		4.83		5.83		5.08		5.08	
Public Safety - E911 Communications	15		15		15		16		16	
Public Safety-Fire Marshal	2.25		2.6		2.6		2.6		2.6	
Public Works - Solid Waste	9		9		9		9		10	1
Register of Deeds	10		10		10		10		10	
Sheriff	78		80		80		86		87	
Sheriff - Detention Center	57		60		60		68		78	
Sheriff - Animal Operations	11	3	11	1	11	1	11	1	11	1
Social Services	101		104	1	108	1	108	1	108	1
Soil & Water Conservation	3		3		3		3		3	
Tax	24		24		25		25		25	
Veterans	3		3		3		3		3	
Property Management	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>
TOTAL GENERAL FUND 100	490.25	5	501.10	4	507.27	5	522.27	4	533.27	5
Emergency Medical Services Fund 200	71.75		78.4		84.4		87.4		87.4	
Transportation Fund 230	10	6	13.5	3	13.33	3	13.33	2	13.33	2
Self Insurance Fund 810	1		1		1		1		1	
Public Works - Utilities Fund 610	40		40		41		41		41	
Public Works - WPCP Fund 600	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>
TOTAL OTHER FUNDS	141.75	6	151.9	3	158.73	3	161.73	2	161.73	2
Totals	632.00	11	653.00	7	666.00	8	684.00	6	695.00	7
Total Number of FTEs	637.5		656.5		670.0		687.0		698.5	



## Manager's Message

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The following applies to the previous page:

Changes in budgeted positions by department from the FY2019-2020 to the FY2020-2021 Budget are as follows:

### FY21 Changes with Budget

Add 1 FT position to Sheriff, Admin Asst I

Add 1 FT position to Solid Waste Admin Asst I

Remove 1 FT position from Health WIC

Processing Asst IV

Add 10 Detention Officers (2 Aug, 2 Sept, 2 Oct, 2 Nov and 2 Dec)

Add 1 PT to Solid Waste Operations Specialist

Total changes Plus 11 FT and 1 PT (All General Fund)

### FY20 during the year changes with Budget

added 1 position to Sheriff from 85-86 -deputy position on 2/4/2020  
BOC meeting



## **GUIDING PRINCIPLES (continued):**

- I. Preserve the competitiveness of the employee benefits and compensation package and ensure the sustainability of the County's Self-Insurance program:

The FY 2021 proposed budget includes the following:

Fully funding existing components of the benefits and compensation package (insurance, retirement, longevity, wellness works, 401K, vacation/sick/community leave)

Fully funding employee advancement through the step program

Maintaining annual holiday leave at 12 days

Fully funding of employee retirement contributions which continues to increase year-over-year for both law-enforcement and non-law-enforcement personnel

Funding 401K contributions for both law-enforcement and non-law enforcement at the current level

Life insurance at 2X an employee's annual salary

Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are being provided by First Health of the Carolinas.

The recommended budget does not include C.O.L.A., merit or other across the board increases to the pay and classification plan nor does it include a recommendation to change the components of the self-insurance plan of premiums, co-pays, deductibles, out-of-pocket amounts, etc. The County will be requesting proposals for insurance in the coming year to be incorporated into the FY22 budget. When proposals are requested, the request will include proposals for both self-insurance and fully insured programs.



## Manager's Message

### FUNDS, BALANCES, AND DEFINITIONS:

The process of developing the budget for the 2021 fiscal year involved reviewing the June 30, 2019 audited data for the various accounting funds for fund balances, cash balances, and trends. The charts below provide a list of the funds that were part of the review process and provide the Fund Type along with any specific notes regarding some of the funds. The information contained in the Audited Fund Balances Chart was taken from the Moore County Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019. A brief description/definition of the Fund Types is included below the charts.

Chart 1: Fund Name and Type (Multi-Year Capital Project Funds are not listed)

<b>Proposed FY20/21 Annual Budget Fund and Fund Type</b>			
<b>Fund</b>	<b>Fund Name</b>	<b>Fund Type</b>	
100	General	General	Annual
200	Public Safety/Emergency Management	Special Revenue	Annual
210	E911 Telephone	Special Revenue	Annual
215	Fire, Ambulance, Rescue District	Special Revenue	Annual
220	Soil Water Conservation District	Special Revenue	Annual
230	Transportation Services	Special Revenue	Annual
240	Multi-Year Grant	Special Revenue	Multi-year
250	Capital Reserve-Projects	Special Revenue	Multi-year
251	Capital Reserve-Debt	Special Revenue	Multi-year
252	Capital Reserve-Enterprise	Special Revenue	Multi-year
253	Capital Reserve - College Projects	Special Revenue	Multi-year
254	Capital Reserve - College Debt Service Reduction	Special Revenue	Multi-year
256	Capital Reserve - Schools Debt Service Reduction	Special Revenue	Multi-year
600	Water Pollution Control Plant	Enterprise	Annual
610	Public Utilities	Enterprise	Annual
620	East Moore Water District	Enterprise	Annual
810	Risk Management	Internal Service	Annual
<b>Total County Funds</b>			
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	Annual
640	Airport Authority	Comp Unit/Enterprise	Annual
<b>Total Component Units</b>			



## FUNDS, BALANCES, AND DEFINITIONS (continued)

Chart 2: Audited Fund Balances

Cash & Fund Balances Audited for FY19				
Fund	Name	Cash 6/30/19	FB 6/30/19	FUND TYPE
100	General	\$27,510,634	\$35,653,413	General
200	Public Safety/Emergency Mgmt	\$2,157,120	\$2,711,522	Special Revenue
210	E911 Telephone	\$796,219	\$811,054	Special Revenue
215	Fire, Ambulance, Rescue District	\$798,563	\$838,225	Special Revenue
220	Soil Water Conservation District	\$62,102	\$61,602	Special Revenue
230	Transportation Services	\$28,451	\$134,024	Special Revenue
240	Multi-Year Grant Restricted	\$623,296	\$3,316	Special Revenue
250	Capital Reserve - Projects Fund	\$14,168,396	\$14,168,396	Special Revenue
251	Capital Reserve - Debt Service	\$2,000,000	\$2,000,000	Special Revenue
252	Capital Reserve-Enterprise	\$1,433,391	\$1,433,391	Special Revenue
256	Cap Reserve-MCS Debt Reduction	\$587,485	\$587,485	Special Revenue
600	Water Pollution Control Plant	\$10,537,653	\$19,192,914	Enterprise
610	Public Utilities - Water & Sewer	\$3,810,873	\$24,088,342	Enterprise
620	East Moore Water District	\$1,534,446	\$1,049,788	Enterprise
810	Risk Management Fund	\$2,242,173	\$1,605,897	Internal Service

Note 1: Multi-year capital project funds are not listed

Note 2: C.A.F.R. Report – Unassigned Fund Balance is \$18,125,675 of the total FB amount of \$35,563,413 for the General Fund 100

Note 3: Multi-year Grant fund cash is restricted cash

Note 4: Funds not listed include Airport and Convention Visitors Bureau



### **FUNDS, BALANCES, AND DEFINITIONS (continued):**

#### *FUND DEFINITIONS:*

General Fund – Basic fund which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

# Manager's Message



## FISCAL YEAR 2021 SUMMARY OF BUDGETED FUNDS:

The recommended 2021 budgeted revenues and expenditures are balanced at \$168,304,845 with the chart below providing the details of each fund in regard to Fund #, Fund Name, Fund Type, Proposed Gross Budget, Transfers, and Net Budget.

Recommended Gross and Net Budget by Fund FY20/21						
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$115,787,913	\$5,529,234	\$110,258,679	\$.51/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Revenue	\$9,467,764	\$2,067,108	\$7,400,656	\$.04/\$100 valuation
210	E911 Telephone	Special Revenue	\$338,676	\$0	\$338,676	PSAP Funding
215	Fire, Ambulance, Rescue District	Special Revenue	\$5,113,790	\$0	\$5,113,790	\$.095/\$100 valuation
220	Soil Water Conservation District	Special Revenue	\$19,891	\$0	\$19,891	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,161,106	-\$365,880	\$795,226	Fees/Grants
600	Water Pollution Control Plant	Enterprise	\$5,642,557	-\$299,107	\$5,343,450	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$13,794,488	-\$913,215	\$12,881,273	User Fees
620	East Moore Water District	Enterprise	\$2,779,059	\$0	\$2,779,059	User Fees
810	Risk Management	Internal Service	<u>\$9,228,842</u>	<u>-\$8,900</u>	<u>\$9,219,942</u>	Internal (transfers)
	<b>Total County Funds</b>		\$163,334,086	\$9,183,444	\$154,150,642	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,254,000	-\$48,000	\$1,206,000	Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	<u>\$3,716,759</u>	<u>-\$84,600</u>	<u>\$3,632,159</u>	User Fees
	<b>Total Component Units</b>		\$4,970,759	-\$132,600	\$4,838,159	
		<b>Totals</b>	\$168,304,845	\$9,316,044	\$158,988,801	



### FISCAL YEAR 2021 SUMMARY OF BUDGETED FUNDS (continued):

#### *TRANSFERS AND ASSESSMENTS:*

Transfers are made up of assessment amounts charged to County departments but paid by an Internal Service Fund, such as Risk Management. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY 21 Budget for the General Fund:

Wellness Assessment	\$262,435
Health Insurance Costs	\$4,686,088
Liability & Property Insurance	\$181,320
Unemployment Premium	\$28,647
Worker's Compensation Claims	\$66,046
Worker's Compensation Premium	\$204,926
General Fund Assessment	<u>\$99,772</u>
Total General Fund Assessments	\$5,529,234

The health insurance costs are 84.75% of the total assessment.



## OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2021 BUDGET:

### Compensation and Benefits Recommendations:

The recommended FY 2021 budget proposes funding for the following:

- Fully funding the County's Pay and Classification plan
- Fully funding the Longevity plan
- Maintaining the annual number of holidays at 12.
- Progression through the Step Plan for employees who are not at step 5 of his/her current position but are anticipating advancing during the fiscal year.
- Contribution to employee retirement which is budgeted at 10.21% for non-law enforcement employees and 10.9% for law enforcement employees. The FY 21 budgeted amounts reflect a greater match requirement from the Local Government Retirement System and these amounts are slated for further increases in subsequent fiscal years.
- Contribution to employee 401k retirement plan at 3.00% for non-law enforcement employees with 3 or more years of service, 1.5% for non-law enforcement employees with fewer than 3 years of service, and 5.00% for law enforcement employees.
- Life insurance at 2X an employee's annual salary.
- Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee.

Controlling the cost of providing health insurance for employees and dependents continues to be a challenge as well as managing the plan to account for years in which costs spike. In taking a proactive approach, the County offers a Wellness Center for employees and dependents as well as a wellness incentive for employees. The FY 2021 budget proposes to continue to provide employee coverage at no premium cost to the employee. In recent years, employees that opted out of the biometric screening were required to pay the premium of \$15 per pay period which was required of all employees. Employees that participated in the annual biometric screening received a \$15 per pay period reduction. However, with COVID-19 disruptions throughout the spring preventing the screenings from taking place, the recommended budget does not include this provision and recommends no premium for employees. The proposed budget does not recommend increases for dependent coverage and does not recommend increases to individual and family co-pays, deductibles, and out-of-pocket levels. The County will be seeking proposals for insurance coverage in the coming year to be incorporated into the FY22 budget. Proposals will include both self-insurance and fully-insured options. The County's health insurance plan fully complies with provisions contained in the Affordable Care Act.



## Manager's Message

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Regarding the continued proactive approach of offering a wellness incentive for employees, it is anticipated that the FY22 budget will return to the requirement that all employees pay a \$15.00 (or some other established amount) per pay period premium for health benefits coverage and offer the premium reduction if the employee participates in the biometric screening.

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## OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2021 BUDGET (continued):

Premiums, deductibles and co-pays as identified in the chart below.

### Health Benefit Plan Design FY 2019/2020 & FY 2020/2021 Proposed

	2019 - 2020	2020 - 2021
	FCC Aggregating \$150 \$80K/125% Paid/12	FCC Aggregating \$150 \$80K/125% Paid/12
	Plan	Proposed Plan
	PPO In-Network	PPO In-Network
Primary Care Physician Visits	\$35	\$35
Specialist Physician Visits	\$70	\$70
Preventive Care	0%	0%
Deductible Medical Individual Maximum	\$1,500	\$1,500
Deductible Medical Family Maximum	\$3,000	\$3,000
Individual Medical Out of Pocket Maximum	\$5,000	\$5,000
Family Medical Out of Pocket Maximum	\$10,000	\$10,000
Hospital Services	Deductible/30%	Deductible/30%
Emergency Room	\$250/Deductible/30%	\$250/Deductible/30%
Pharmacy	\$150 Deductible Individual (Brands) \$10/\$45/\$60 \$1,500 OOP Max Single \$3,000 OOP Max Family	\$150 Deductible Individual (Brands) \$10/\$45/\$60 \$1,500 OOP Max Single \$3,000 OOP Max Family
Lifetime Maximum	Unlimited	Unlimited
Retirees	\$185.42 (\$25%); \$370.83 (50%); \$741.67 (100%)	\$185.42 (\$25%); \$370.83 (50%); \$741.67 (100%)
Employee - County Contribution	\$741.67	\$741.67
Employee - Monthly Contribution	\$0 \$32.50 - EWIP Non-Participation	\$0
Spouse	\$364.54/\$32.33	\$364.54/\$32.33
Child	\$161.68/\$32.33	\$161.68/\$32.33
Children	\$318.24/\$32.33	\$318.24/\$32.33
Family	\$455.48/\$64.64	\$455.48/\$64.64

For FY21, First Health On-the-go Telemedicine with a co-pay of \$10 is being added



## Manager's Message

### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS:

#### *General Fund (Fund 100)*

The General Fund is the largest fund within the budget making up 68.80% of the total budget and is balanced at \$115,787,913.

Services, departments, and activities supported by the General Fund are divided into eight categories as identified in the chart below. The chart also provides within each category a detailed list of services, departments, and activities falling within each category.

#### SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

##### **GENERAL GOVERNMENT**

Administration  
Governing Body  
Human Resources  
Finance  
County Attorney  
Tax and Revaluation  
Elections  
Register of Deeds  
Information Technology/GIS  
Property Management

##### **ENVIRONMENTAL AND COMMUNITY DEVELOPMENT**

Planning, Zoning, Inspections  
Solid Waste  
Cooperative Extension  
Soil and Water Conservation

##### **DEBT SERVICE**

Debt Principal  
Debt Interest

##### **NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT**

Grants/Non-Departmental/Transfers Out to Cap Reserve  
Courts Facility Costs  
Non-Profits

##### **HUMAN SERVICES**

Health Department  
Social Services  
Child Support  
Veteran's Services  
Aging/Senior Center

##### **CULTURAL DEVELOPMENT**

Parks and Recreation  
Library

##### **PUBLIC SAFETY FUNCTIONS**

Sheriff's Office  
Sheriff - Detention Center  
Sheriff - Animal Operations  
Day Reporting Center  
Youth Services  
Public Safety Fire Marshal  
Public Safety Communications

##### **EDUCATION**

Schools Expense, Capital, Digital Learning  
Schools Debt  
College Expense  
College Debt



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

### General Fund Continued

General Fund revenues are comprised from a variety of sources with the chart below providing a detailed list of the revenue sources and the expenditure details for each of the eight major categories of services, departments, and activities. Following the charts is additional information related to revenue sources and additional points of interest related to expenditure categories.

General Fund Revenues		General Fund Expenditures	
Source	FY21 Budget	GF Expenditures	FY21 Budget
Property Tax	\$69,902,590	General Government	\$13,877,947
Sales Tax, Art 39, 40, 42	\$15,727,867	Public Safety	\$15,995,186
Sales Tax Art 46	\$3,100,000	Environmental	\$4,639,187
Medicaid Hold Harmless	\$633,472	Human Services	\$16,602,988
Other Taxes	\$790,000	Cultural	\$1,321,612
Interest	\$1,500,000	Education (incl debt, DS)	\$56,756,163
Departmental Fees	\$10,768,941	Debt (excluding education)	\$1,939,069
Grants	\$8,844,221	Non-Departmental	\$1,185,335
Transfers In	\$4,520,822	Transfers out	\$3,470,426
<b>Total Revenues</b>	<b>\$115,787,913</b>	<b>Total Expenditures</b>	<b>\$115,787,913</b>

#### Revenue Source Property Tax:

- The property tax rate is proposed to remain at .51/\$100 of valuation for FY 2021 and is estimated to generate \$69,902,590 in revenue including discount, penalties and interest. This includes \$250,000 budgeted due to collection of prior year property taxes and \$90,000 in penalties and interest.
- The rate chart below provides the information regarding the rates for County General for prior years back to Fiscal Year 2014 for comparison purposes.
- A penny on the County General and ALS tax rate is anticipated to generate \$1,365,737 in revenue. A penny on the Fire Service District tax rate is anticipated to generate \$482,588 in revenue.

### COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.510	0.510
ALS	0.02	0.02	0.020	0.030	0.030	0.040	0.040	0.040

NOTE 1: Fiscal year 2019/2020 is the first year of the current revaluation cycle (current adoption is 4 year cycle)



### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

#### General Fund Continued

- The total tax base which includes real property, personal property, motor vehicles and public service company values is estimated at \$14,056,314,658. At the time of development of this document, there could be pending legislative and property valuation factors that could have a negative impact on the tax valuation.
- The proposed budget accounts for the 2% discount for early payment of property taxes prior to September 1, 2020. The impact of the discount is estimated at \$700,000. A positive result of the discount is that approximately 65% of property taxes are collected prior to the end of the discount period.
- The property tax revenue is based on a collection rate of 98.5% for real and personal property.
- A penny on the tax rate is projected to result in \$1,365,737 in revenue.

#### *Revenue Source Sales Tax and Medicaid Hold Harmless:*

The sales tax and MHH estimate for fiscal year 2021 is \$19,461,339 which is a 14.64% decrease over the current fiscal year projection of \$22,800,000. The negative impact on the economy of the COVID-19 pandemic will serve to significantly decrease sales tax more. The recommended budget anticipates the impact to be greater in the first quarter, easing in the second quarter. FY21 is also the first full year of the ¼ cent Article 46 Local Sales and Use Tax. These revenues are, by Board resolution, specified to be used to fund Moore County School's capital construction projects and are allocated for the newly acquired Moore County School's debt service.

#### *Revenue Source Other Taxes:*

Other taxes are made up of rental vehicles taxes, ABC (alcohol beverage control) taxes, and Video Franchise Tax revenues. The budgeted amount of \$790,000 is an increase of \$34,000 from the current fiscal year of these sources.

#### *Revenue Source Interest Earnings:*

This budget recommends holding this revenue stream constant with FY20 budgeted amount of 1,500,000. After going several years in getting minimal interest earnings after the 2007/2008 economic downturn, the projections were able to be increased; however, interest rates have dropped recently and getting additional interest earnings in the coming year seem unlikely.

#### *Revenue Source Departmental Fees:*

Revenues from user fees are expected to be \$10,768,941, which is an 9.88% or \$968,393 increase over the current year of \$9,800,548. These fees include any revenues generated by the departments through the County-adopted fee schedule. Generally, these fees are intended to pay or partially pay for specific services offered by the County that is not widely used by the general public. Some departments that are



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

### General Fund Continued

included in the increase of fees for the General Fund are Planning, Solid Waste, Register of Deeds, Detention Center and Health.

#### *Revenue Source Restricted Intergovernmental Revenues or Grants:*

The total for this category of revenues is \$8,844,221.

The Department of Social Services expects to receive \$5,555,630 in revenues, which is \$522,633 higher than the current year revenues of \$5,032,997. The Health Department expects to receive \$748,999 in revenues, which is \$26,411 lower than the current year of \$775,410. Child Support expects to receive \$847,085 in revenues, which is equal to the current year expectation and Aging expects to receive \$877,505 in revenues, which is \$1,865 lower than the current year expectation of \$879,370. The balance of \$815,002 for this revenue category is comprised of revenues related to Courts, JCPC, Solid Waste, Register of Deeds, Soil and Water, Sheriff, and Veteran Services.

#### *Revenue Source Transfers In:*

The transfers-in to the General Fund for the recommended FY 2021 budget consists of four components totaling \$4,520,822. The largest component is the \$2,000,000 from Capital Reserve for Debt Service and reflects the debt service model outlined in a number of the County's Financial Advisor's analysis and will be used for debt service on the Moore County School new facility debt service. Another \$1,620,822 is transferred in from Capital Reserve Fund for Moore County Schools and coincides with Davenport modeling. \$750,000 is transferred in from the School's General Obligation Bond Project Ordinance to provide for the allocation to Digital Learning Equipment for Moore County Schools. The final \$150,000 component is revenue from Bond Interest.

### GENERAL FUND EXPENDITURE INFORMATION:

At the beginning of the budget process, as in years past, Department Directors were asked to carefully review each anticipated expenditure request in an effort to keep expenditures as reasonable and necessary as possible. Administration and the Budget Team had several meetings surrounding the development of the FY 2021 budget with the Department Directors to review departmental requests, ask questions, and determine priorities. Additional meetings and discussions were held with representatives from other various agencies and entities that are impacted by the County budget. Subsequent to meeting with the Department Directors and others, the Budget Team and Board of Commissioners continued to meet and review the submitted requests in an effort to create a responsible and balanced budget. Listed below are key considerations and critical aspects of proposed expenditures of the General Fund for FY 2021.

#### *Expenditure Category General Government:*

General Government expenditures are budgeted at \$13,877,947 as compared with FY 2020 of \$13,670,437 which is a 1.52% increase. The services provided by General Government departments are intended to support other County Government departments and services as well as those activities related to property tax assessments and collections, Elections and Register of Deeds.



### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

#### General Fund Continued

##### *Expenditure Category Public Safety:*

Public Safety expenditures are budgeted at \$15,995,186 as compared with FY 2020 of \$15,190,328 which is a 5.30% increase. Public Safety functions include Sheriff (to now include Animal Operations), Detention Center, Day Reporting Center, Youth Services, Fire Marshal, and 911 Communications.

Public Safety has and always will be a vital part of the services provided to those living, working, and visiting Moore County. Accounting for FY 2021's significant increases are additional positions to the Sheriff's Detention Operations. The Sheriff has implemented a plan which will revitalize the newest section of the former detention center allowing for 64 beds to be utilized for housing both County and State inmates. The plan as presented by the Sheriff and Staff, is fairly balanced with the revenues generated by housing State inmates offsetting increased personnel and operational expenses.

##### *Expenditure Category Environmental:*

Environmental expenditures are budgeted at \$4,639,187 as compared with FY 2020 budget expenditures of \$4,338,775 which is a 6.92% increase. Departments and activities falling into this category include Planning (including Zoning and Inspections), Solid Waste, Cooperative Extension, and Soil & Water. The local residential and commercial building market has continued to experience improvement during the current fiscal year, a trend which looks to continue into and through next fiscal year. Solid Waste accounts for the greatest dollar/percentage increase in this category and is due to the need to purchase additional equipment and acquire additional land around the landfill to assist with efforts of methane gas migration mitigation efforts. Leaf and Limb disposal along with Recycling costs also continue to require additional funding.

##### *Expenditure Category Human Services:*

Human Services is comprised of the Health Department, Social Services, Child Support, Veteran's Services, and Aging/SEC. Animal Services was previously included in this category but was moved into the category of Public Safety when the operations were moved under the Office of the Sheriff.

The Health Department and the Department of Social Services comprise the largest portion of Human Services related expenditures accounting for \$13,968,845 of the total \$16,602,988 proposed budget of expenditures. The three charts below provide a detailed look at the current year proposed funding as well as a comparison for fiscal years budgeted figures back to FY 2017. The difference between the County Appropriation and the Total Budget for each department is made up of State and Federal grants, and fees. See next page for breakdown of revenue structure.



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

### General Fund Continued

<b>Fiscal Year Budget-DSS-Social Services</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
County Appropriation	\$3,029,069	\$3,153,545	\$3,239,862	\$4,111,634	\$4,070,584
Total Revenue Budget	\$6,899,804	\$7,539,387	\$5,255,392	\$5,062,997	\$5,585,630
Total Expense Budget	\$9,928,873	\$10,692,932	\$8,495,254	\$9,174,631	\$9,656,214
% of County Funding	30.51%	29.49%	38.14%	44.82%	42.16%

<b>Fiscal Year Budget-Health Services</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
County Appropriation	\$2,086,899	\$2,232,776	\$1,957,934	\$2,195,280	\$2,470,995
Total Revenue Budget	\$1,569,966	\$1,531,262	\$2,031,820	\$1,986,592	\$1,841,636
Total Expense Budget	\$3,656,865	\$3,764,038	\$3,989,754	\$4,181,872	\$4,312,631
% of County Funding	57.07%	59.32%	49.07%	52.50%	57.30%

<b>Fiscal Year Budget-Aging/Senior Center</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
County Appropriation	\$504,744	\$513,497	\$509,415	\$568,378	\$653,022
Total Revenue Budget	\$895,929	\$841,333	\$867,023	\$942,570	\$947,025
Total Expense Budget	\$1,400,673	\$1,354,830	\$1,376,438	\$1,510,948	\$1,600,047
% of County Funding	36.04%	37.90%	37.01%	37.62%	40.81%



### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

#### General Fund Continued

##### *Expenditure Category Cultural Development:*

Cultural Development expenditures are budgeted at \$1,321,612 as compared with FY 2020 of \$1,326,587 which is a 0.38% (\$4,975) decrease. Funding in this category supports activities and functions within the Library and Parks & Recreation departments. The Library System budget includes funding for operations at branches in Aberdeen, Carthage, Pinebluff, Robbins and Vass. Parks and Recreation operations are located at Hillcrest Park and include baseball, softball, flag football, soccer, a walking trail, playground, and splash pad; as well as a concession stand and picnic area. Other Parks and Recreation activities that take place at local school facilities include cheerleading, basketball, tennis, etc.

##### *Expenditure Category Education (Including Debt Service) Moore County Schools and Sandhills Community College:*

Funding for education is a major component of General Fund expenditures accounting for 49.02% of all general fund expenditures when totaling Expenses, Debt Service, Capital Outlay and other costs for both the Moore County Schools and Sandhills Community College. The following two charts detail the proposed fiscal year 2021 funding for the Moore County Schools and Sandhills Community College. The proposed funding takes into consideration statutory requirements for funding, the information provided by representatives of both entities, information regarding historic revenue and expenditure trends, as well as fund balance information.

Moore County Schools presented a budget request total of \$36,049,133 which, as detailed in the first chart below, included \$34,549,133 for Current (Local Expense) which includes expense for Moore County Schools and expense for Charter School students, \$750,000 for Capital Expense, and \$750,000 for Digital Learning Equipment. The School's request equated to \$3,460,000 over the current year funding allocation of \$32,589,133. It is important to point out that the FY20 allocation included a one-time allocation of \$739,133 for the one-time anticipated additional expenses of opening McDeeds Creek Elementary School which for FY20 added an additional school campus. The combining of Aberdeen Primary and Aberdeen Elementary, and the combining of Southern Pines Primary and Southern Pines Elementary were expected to eliminate this one-time allocation starting with FY21. During the course of the current fiscal year, the Board of Commissioners allocated just over \$2.1M to Moore County Schools to fund a variety of capital and maintenance items on multiple school campuses.

The second chart provides details as to the Schools planned allocation of the \$3,460,000 in additional funding across fixed costs and highest priority expenditures.

The third chart provides the recommended FY 2021 budget allocation for Moore County Schools Current Expense, Capital Outlay, and Digital Learning which is \$31,850,000 an allocation that is equal to the current year funding taking away the one-time allocation of \$739,133. In addition to the \$31,850,000 allocation, there is also an additional \$17,818,779 allocated to Moore County Schools relative to School debt service bringing the total allocation to Moore County School to \$49,668,779.



## **FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):**

### **General Fund Continued**

For Sandhills Community College, the recommended budget allocates \$4,612,262 to College Expense and an additional \$2,475,122 to College related debt service bringing the total FY21 allocation to Sandhills Community College to \$7,087,384. Within the funding resolution for Sandhills, there is a provision that holds the College Expense allocation constant to the previous fiscal year allocation should property and sales tax projections decrease causing the funding calculation to be less than the previous fiscal year. With the decreased sales tax projections for FY21, the funding resolution provision was applied. The fourth chart below provides funding information related to Sandhills Community College back to FY 2010.

Total funding for Sandhills Community College takes into account allocations for Expense, Debt Service, Decline in Debt Service which is based on College debt figures prior to the 2016 bond refunding activities by the County and the base year figure of FY 2014; and a Capital Reserve transfer based on the Comprehensive Annual Financial Report (CAFR) results. The dollars for the CAFR related transfer reflect 6% of the dollars that were over-and-above the County fiscal policy of maintaining a 17% unassigned General Fund balance. With the funding agreement in place, each year the County transfers into Capital Reserve the amount of unassigned dollars over the 17% threshold, 6% of that amount will be allocated to this category for the College. Per the agreement, the College has some flexibility and discretions as to the use of these funds.



## Manager's Message

### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

**Moore County Schools Request  
Proposed 2020-2021 County  
Allotment by Fund Type**

<b>Fund Type</b>	<b>Original Request</b>	<b>One-Time Funding</b>	<b>Supplemental Requests</b>	<b>Total</b>
Local Expense	\$31,749,133	\$0	\$0	\$31,749,133
Charter Schools	\$2,800,000	\$0	\$0	\$2,800,000
Capital Expense	\$750,000	\$0	\$0	\$750,000
Digital Learning	\$750,000	\$0	\$0	\$750,000
<b>Total</b>	<b>\$36,049,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,049,133</b>

Original Request from Slide #8 presentation to BOC on 4 21 2020

<b>Requested Needs for FY 2020-2021: Total Increase of \$3,460,000</b>	
<b>Fixed Cost Items</b>	
Add 6 teachers for K-3 CSR mandate (6 teachers @ \$70,000)	\$420,000
Charter school increase	\$550,000
State salary increase for locally paid employees (estimate of 6% certified, 2% classified for FY 20/21)	\$660,000
Local supplement increases for certified staff	\$300,000
Add 1 teacher for Orchestra-North Moore	\$70,000
School Business System Modernization Mandate	\$50,000
<b>Fixed Cost Total</b>	<b>\$2,050,000</b>

<b>Highest Priority Needs</b>	
Implement Classified Salary Scale	\$850,000
Restore Teachers targeted for grades 4-5 CSR impact (8 teachers)	\$560,000
<b>Highest Priority Total</b>	<b>\$1,410,000</b>



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Total Moore County Schools Funding					
FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072
FY14/15	12,802	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140
FY15/16	12,769	\$26,265,140	\$750,000	\$750,000	\$27,765,140
FY16/17	12,680	\$27,029,515	\$750,000	\$750,000	\$28,529,515
FY17/18	12,665	\$30,341,352	\$750,000	\$750,000	\$31,841,352
FY18/19	12,735	\$29,500,000	\$750,000	\$750,000	\$31,000,000
FY19/20	12,797	\$31,089,133	\$750,000	\$750,000	\$32,589,133
FY20/21	13,100	\$30,350,000	\$750,000	\$750,000	\$31,850,000

An additional \$17,818,779 is allocated relative to Moore County School Debt Service bringing the total allocation to Moore County Schools to \$49,668,779



## Manager's Message

### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

#### Total Sandhills Community College Funding

FY	Current Expense	Debt Service, after refunding	Cap Res/Debt Decline/Future Debt	CR/SCC Projects, 6%	Capital Outlay appropriated from Capital Reserve	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0			\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0			\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0			\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0			\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0			\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079		\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048		\$6,254,481
FY16/17	\$4,279,427	\$1,637,524	\$89,530	\$233,963		\$6,240,444
FY17/18	\$4,380,722	\$1,150,939	\$598,906	\$240,168		\$6,370,735
FY18/19	\$4,512,262	\$1,151,577	\$604,165	\$180,000	\$1,600,000	\$8,048,004
FY19/20	\$4,612,262	\$1,796,852	\$636,782	\$136,980		\$7,182,876
FY20/21	\$4,612,262	\$1,132,215	\$1,342,907			\$7,087,384



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

### General Fund Continued

#### *Expenditure Category Debt Service (Excluding Education):*

Debt Service excluding education is budgeted at \$1,939,069 as compared with FY 2020 of \$2,158,721 which is a decrease of \$219,652. This category of debt is associated with General Fund County Government operations not associated with Moore County Schools and Sandhills Community College; and is comprised of debt service for the Rick Rhyne Public Safety Center. A detail of total debt service is provided in the next section.

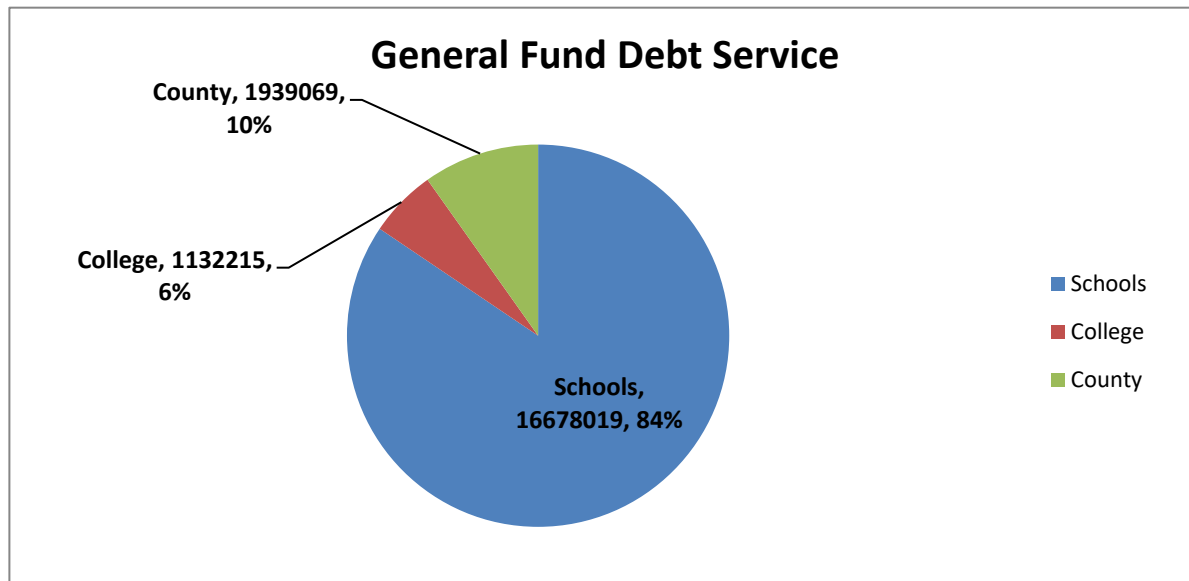
#### *Expenditure Category Debt Service (All General Fund Debt):*

Debt Service is budgeted at \$19,749,303 as compared with FY 2020 of \$16,708,016 which is an increase of \$3,041,287; the increase is all due to the School related capital projects. The graph below provides the debt service allocation among the County, Moore County Schools, and Sandhills Community College.

Graph 1: General Fund Debt Service

#### General Fund Debt Service Graph (P&I) FY21

	Amount	%
Schools	\$16,678,019	84.45%
College	\$1,132,215	5.73%
County	\$1,939,069	9.82%
<b>Total</b>	<b>\$19,749,303</b>	<b>100.00%</b>





### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

#### General Fund Continued

##### *Expenditure Category Non-Departmental/Non Profit:*

Non-Departmental/Non Profit is budgeted at \$1,185,335 as compared with FY 2020 of \$1,808,709 which is a 34.47% decrease equaling \$623,374. Included in this category is undistributed dollars for step advancements and longevity. In prior years, this category also included undistributed dollars for Cost of Living Adjustments, merit increases, and/or other Pay and Classification Plan increases.

##### *Expenditure Category Transfers Out:*

Transfers Out provides for an accounting of dollars that flow into the General Fund budget but are then transferred out to other budgeted funds, capital reserve funds, and/or project ordinances. Transfers out for FY21 total \$5,954,093, the details of the various transfers out can be found on Page 3 of the Budget Summary document. Of the \$5,954,093, \$2,724,549 is transferring into a capital reserve account for governmental projects for the planned new court facility which will be the fourth year of the court facility related transfer and is a continuation of the effort of an overall funding strategy for the facility. Other non-educational related transfers out include a \$450,000 transfer to Fund 200, Advanced Life Support to support rescue efforts provided by the various fire departments as identified in the rural fire district funding formula; a \$45,000 transfer to the Parks and Recreation capital project fund for the planned Recreation Center which is the equivalent of the remaining amount of the Economic Development Grant that First Bank gave up to assist with the Parks and Recreation Project; and a \$250,877 transfer to Capital Reserve for Governmental Projects which is a planned repayment to this capital reserve from Solid Waste Construction and Demolition project. The remaining \$2,483,667 are transfers related to educational capital and debt items.

**This concludes the narrative for Moore County General Fund Expenditures.**



### **FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING:**

#### *Public Safety/Emergency Management (Fund 200):*

Emergency Management is supported by the Advanced Life Support Tax which is proposed to remain at .04/\$100 of valuation estimated to generate \$5,511,591 in revenue which includes collections of prior year taxes; and is also supported by fees, other revenues, and appropriated fund balance (in prior years). The total proposed budget for fiscal year 2021 is balanced at \$9,467,764 in revenues and expenditures a 4.73% increase compared to FY 2020. The proposed budget includes funding for one ambulance remount. It is anticipated that once the results of FY20 are finalized, if there is an opportunity to use revenues above expenditures for FY20 to provide for an additional remount or the purchase of another ambulance, the request will be brought to the Board for consideration.

#### *E911 Telephone (Fund 210):*

The E911 Telephone Fund is balanced at \$338,676 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds are regulated by the State. Expenditures consist of Operating Cost and Capital Outlay. The two charts below provide call volume information on a per fiscal year basis and the projected number of calls for FY20 is expected to exceed 100,000 for the third consecutive year.



### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued)

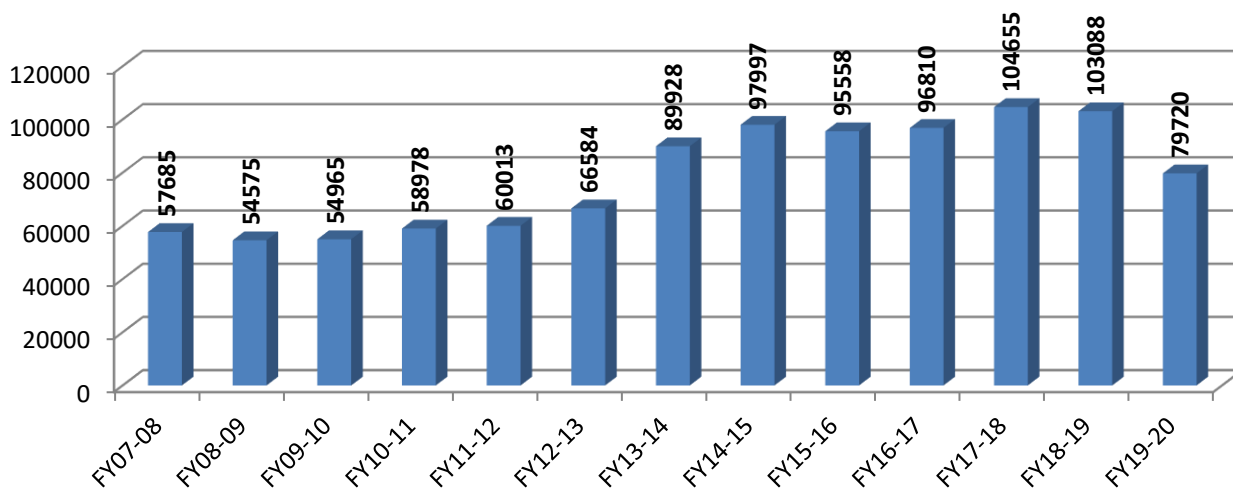
911 Telephone System Fund, call statistics

**E911 Calls by Fiscal year**

FY	# of Calls
FY07-08	57,685
FY08-09	54,575
FY09-10	54,965
FY10-11	58,978
FY11-12	60,013
FY12-13	66,584
FY13-14	89,928
FY14-15	97,997
FY15-16	95,558
FY16-17	96,810
FY17-18	104,655
FY18-19	103,088
FY19-20	79,720

(through March 31, 2020)

**E911 Number of Calls**





### **FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):**

#### **Rural Fire Protection Service Tax FY20/21 - Unified Tax Rate @.095/\$100 Value**

##### *Moore County Fire Protection, Ambulance, and Rescue Service District (Fund 215):*

At the April 21, 2015 Board of Commissioner's meeting, the Board approved the creation of the Moore County Fire, Ambulance, and Rescue Service District allowing for a single tax rate to be applied to all properties not located within a municipality, thereby replacing the previous practice of having a separate tax rate for each of the 16 fire departments providing service to unincorporated areas. FY 2016 was the first year funding this new Service District which is now titled Fund 215. In FY 2015, the tax rates ranged from .04/\$100 to .111/\$100 and the new single rate established for FY 2016 was .08/\$100 and allowed for level funding of the various fire departments. The single rate for FY 2017 increased to .085/\$100 and was proposed to increase another .005/\$100 until a full implementation of the funding formula could be realized which included an estimated rate at the time of .105/\$100. The recommended FY 2021 budget does not include the .05/\$100 increase, therefore keeping the rate at .095/\$100. When the funding formula was implemented, it was recognized and discussed that the annual .005/\$100 (half-cent increases) and estimated full implementation funding rate of .105/\$100 was based on the existing tax bases and growth estimates and that the actual tax rate would be evaluated each year in conjunction with the actual results of growth in the tax base. The revaluation impact on the tax base allowed for a revenue increase almost the equivalent of a .005/\$100 increase for FY20 had there not been a revaluation. The allocation continues to include funding for a future fire station for which the location and operational details have not been finalized. Other than property tax revenues, Fund 215 revenues also include a transfer in from Fund 200 of \$450,000 which allows for supporting rescue efforts of the various fire departments, a \$79,200 allocation of fund balance to provide for audit expenses and operational costs. Total revenue for Fund 215 is budgeted at \$5,113,790 which is an increase of \$115,792. Funding distribution to the various departments is detailed in the following chart and is determined based on a very detailed and intricate funding formula developed by the Moore County Fire Commission. Additionally, the recommended FY 2021 funding allocations takes into consideration a phase-in strategy implementation of the funding formula.



## Manager's Message

### Rural Fire Protection Service Tax Fund 215 FY20/21 - Unified Tax Rate @.095/\$100 Value

**Total 2020-2021 Tax  
Base**

\$4,947,464,602 = Budget

divided by \$100 x .095 x .985 - Discounts \$45,000

**FY20/21  
Budget  
@98.5%-  
Discounts**

\$4,584,590

Revenue Generated by .095 Rate	\$4,584,590
Appropriated Fund Balance - Audits	\$19,200
Appropriated Fund Balance	\$60,000
Fire Districts - ALS - Rescue - 100%	\$450,000
<b>Total Budget Fund 215</b>	<b>\$5,113,790</b>

<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 98.5%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution-Allowance</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$225,042	\$225,042	\$0	\$197,928	\$27,114	\$0	\$0
Carthage	\$337,201	\$313,439	\$23,762	\$251,399	\$62,040	\$16,413	\$7,349
Crains Creek	\$246,356	\$237,431	\$8,925	\$177,760	\$59,671	\$8,925	\$0
Cypress Pointe	\$806,360	\$725,913	\$80,447	\$604,634	\$121,279	\$57,037	\$23,410
Eagle Springs	\$282,412	\$284,655	-\$2,243	\$210,029	\$74,626	-\$14,169	\$11,926
Eastwood	\$250,722	\$204,381	\$46,341	\$175,055	\$29,326	\$46,341	\$0
High Falls	\$245,570	\$217,401	\$28,169	\$175,385	\$42,016	\$16,305	\$11,864
Pinebluff	\$286,905	\$286,905	\$0	\$233,803	\$53,102	\$0	\$0
Pinehurst	\$233,110	\$229,999	\$3,111	\$215,770	\$14,229	\$0	\$3,111
Robbins	\$353,129	\$320,973	\$32,156	\$271,491	\$49,482	\$32,156	\$0
Seven Lakes	\$347,843	\$294,440	\$53,403	\$263,044	\$31,396	\$40,493	\$12,910
Southern Pines	\$516,227	\$475,122	\$41,105	\$468,357	\$6,765	\$41,105	\$0
West End	\$488,890	\$481,916	\$6,974	\$374,199	\$107,717	\$6,680	\$294
Westmoore	\$262,257	\$195,355	\$66,902	\$195,355	\$0	\$55,653	\$11,249
Whispering Pines	\$176,110	\$176,110	\$0	\$148,388	\$27,722	\$0	\$0
Station X	\$36,456	\$0	\$36,456	\$0	\$0	\$27,851	\$8,605
	\$5,094,590	\$4,669,082	\$425,508	\$3,962,597	\$706,485	\$334,790	\$90,718
Audit Expense	\$19,200	A penny on the Fire Tax Rate generates \$482,588 in property tax revenue					
Total Fund 215	<b>\$5,113,790</b>						



## FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued):

### SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

#### *Soil and Water Conservation District (Fund 220):*

The Soil and Water Conservation Fund is balanced at \$19,891 in revenues and expenditures which is a \$70 increase as compared to the 2020 fiscal year budget. The Soil and Water Conservation District fund is supported by revenues generated by fees from services and matching State grant funds.

#### *Moore County Transportation Services (Fund 230):*

The Moore County Transportation Services Fund is balanced at \$1,161,106 in revenues and expenditures which is a \$424,611 decrease from the 2020 fiscal year budget of \$1,585,717. The organizational change moving MCTS from the Department of Social Services to the Planning Department continues to allow for more direct management support and analysis of scheduling rider and routes and resulted in significantly improved efficiencies. A projected decrease in capital grants for the purchase of vans is the primary reason for significant decrease. For FY 2021, there are few recommended rate schedule updates to the Per-Mile rate as detailed on page 19 of Tab 6 in the Budget Book. No appropriated fund balance to support operations or capital is recommended. A potential strategy going into FY 2022, which has and will continue to be discussed, will be to separate Transportation from Planning and allow the agency to operate as a stand-alone department.

#### *Enterprise Funds (Water Pollution Control Plant, 600) (Public Utilities, 610) (East Moore Water District, 620):*

Chart 1 on the next page provides the proposed budget for each of the Enterprise Funds as well as a comparison to the 2020 fiscal year budget. Chart 2 on the next page provides details related to Enterprise fund debt service for FY 2021. Departments within the Enterprise Fund generate sufficient revenues through the fee structure to cover the cost of the service being provided. The 2021 proposed fee schedule for the Water Pollution Control Plant increases the flow rates for municipalities from \$3.07/1,000 gallons to \$3.14/1,000 gallons. The 2021 proposed fee schedule for Public Utilities and East Moore Water District recommends a number of changes some of which are associated with the completed/modified rate study and are in order to remain compliant with system development fee legislation. Details of the various fee schedule recommendations are highlighted on pages 32 through 36 of Tab 6. During FY 2016, the decision was made to pay Harnett County the contractually required plant expansion funds ahead of schedule in order that Moore County begin receiving the reduced per-thousand gallon water rate earlier. As part of the Harnett agreement, there are 5 annual payments due each year after the completion of the water plan expansion and the budget recommendation accounts for this year's payment. East Moore Water District purchases the bulk water from Harnett County and in-turn sells water to East Moore Water District customers as well as sells water to Moore County Public Utilities. There are three phases related to the capacity and distribution expansion associated with the Harnett County purchase and the Budget Team along with Public Works staff will continue to develop the plan for fully funding all three phases of the capacity expansion.



### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Chart 1: Enterprise Funds Budget

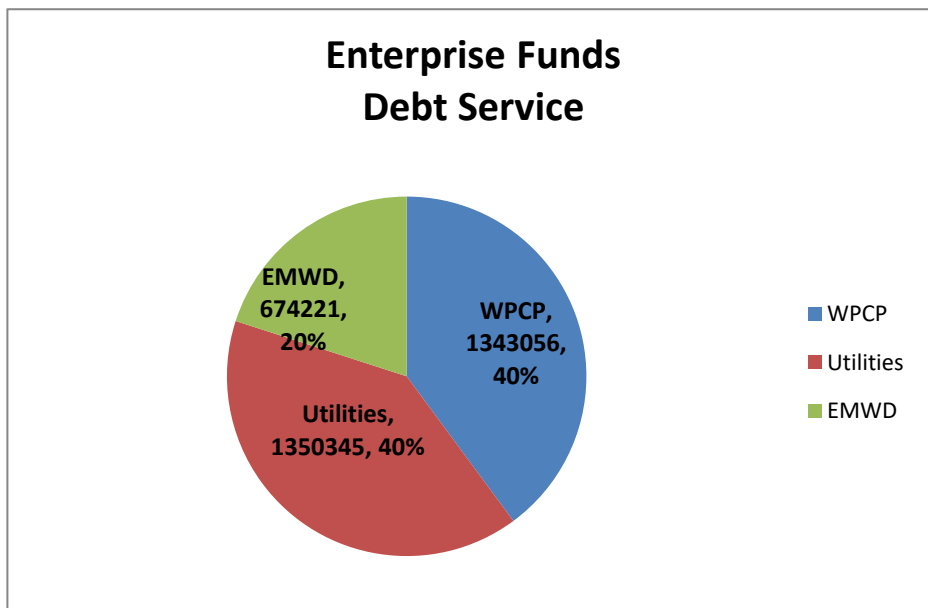
Enterprise Funds			
Public Works Division	FY2019-20 Proposed Budget	FY2020-21 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$5,453,745	\$5,642,557	3.46%
Moore County Public Utilities	\$11,449,689	\$13,794,488	20.48%
East Moore Water District	\$2,153,711	\$2,779,059	29.04%
Total	\$19,057,145	\$22,216,104	16.58%

Chart 2: Enterprise Fund Debt Service

Enterprise Fund Debt service includes the Water Pollution Control Plant, Moore County Public Utilities, and East Moore Water District, and totals \$3,367,622. These entities are covered by user fees for the services provided by each entity. The graph below provides the debt service allocation among the three entities.

Enterprise Funds Debt Service Graph (P&I)

Fund	Amount	%
WPCP	\$1,343,056	39.88%
Utilities	\$1,350,345	40.10%
EMWD	\$674,221	20.02%
Total	\$3,367,622	100.00%





### **FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):**

#### *Risk Management (Fund 810):*

The Risk Management Fund, also known as the Self Insurance Fund, is the one remaining Internal Service Fund and is proposed to be budgeted at \$9,228,842 for fiscal year 2021. Revenues for Risk Management are generated from the per-employee assessments to each department that participates in the County Health Insurance Plan and Wellness Center operations and fees for dependent care coverage payments. Fiscal year 2014 was the first year First Carolina Care (FCC) provided third party administrator services with the transition going very smoothly and Moore County looks forward to a continued positive and professional relationship. FCC along with the County's self-insurance consultant was instrumental in assisting with evaluating the needs of the self-insurance plan in order to keep it sustainable for years to come. The chart below provides Risk Management budget details of budgeted and actual expenditures back to fiscal year 2009. As with the current fiscal year 2020, there is no recommended appropriation of fund balance for FY 2021. For the current and prior fiscal years, additional funds have been appropriated to Risk Management as budget amendments after the unassigned fund balance calculation is determined for the General Fund. During FY21, proposals will be sought for insurance coverage to include both self-insurance and fully insured program proposals.

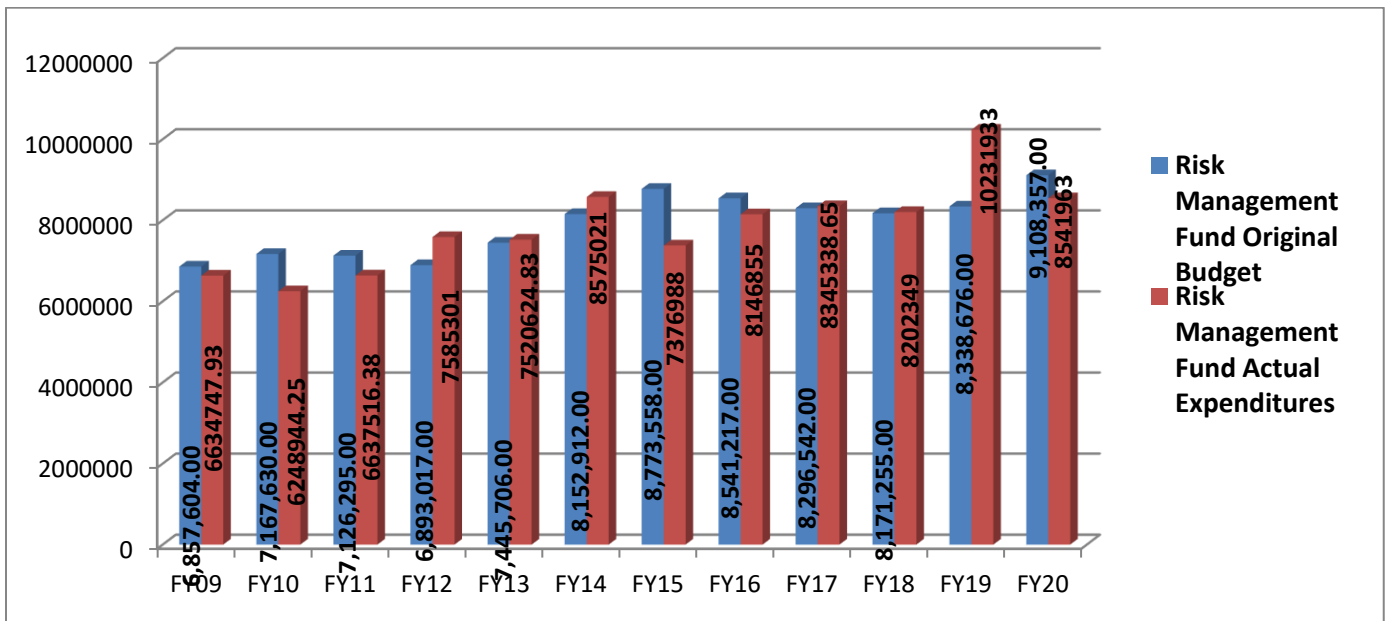


## Manager's Message

### FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

#### Risk Management Fund

FY	Original Budget	Actual Expenditures
FY09	\$6,857,604	\$6,634,748
FY10	\$7,167,630	\$6,248,944
FY11	\$7,126,295	\$6,637,516
FY12	\$6,893,017	\$7,585,301
FY13	\$7,445,706	\$7,520,625
FY14	\$8,152,912	\$8,575,021
FY15	\$8,773,558	\$7,376,988
FY16	\$8,541,217	\$8,146,855
FY17	\$8,296,542	\$8,345,339
FY18	\$8,171,255	\$8,202,349
FY19	\$8,338,676	\$10,231,933
FY20	\$9,108,357	\$8,541,963 (as of 4/28/2020)





### **FISCAL YEAR 2021 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):**

#### *Convention & Visitor's Bureau (Fund 260):*

The Convention & Visitor's Bureau, a Component Unit/Special Revenue fund, is budgeted at \$1,254,000 which is a \$506,913 decrease as compared to 2020 fiscal year budget of \$1,760,913. The CVB budget includes a \$35,000 appropriation of retained earnings/fund balance. Revenues for Fund 260 are generated primarily through the 3% room occupancy tax; a small amount of revenue is generated through destination guide fees.

#### *Airport (Fund 640):*

The Airport is budgeted at \$3,716,759 which is a \$818,645 increase as compared to the 2020 fiscal year budget of \$2,898,114. The Airport budget is balanced and includes an appropriation of retained earnings/fund balance of \$709,014. The appropriation of retained earnings will primarily fund grant match requirements for FAA funds which will be used for Airport capital projects.

Note: The Airport and CVB budgets have been included in the Manager's recommended budget as they have been in the past; however, inclusion in the County budget ordinance is not required.

**This concludes the narrative for all Budgeted Funds**

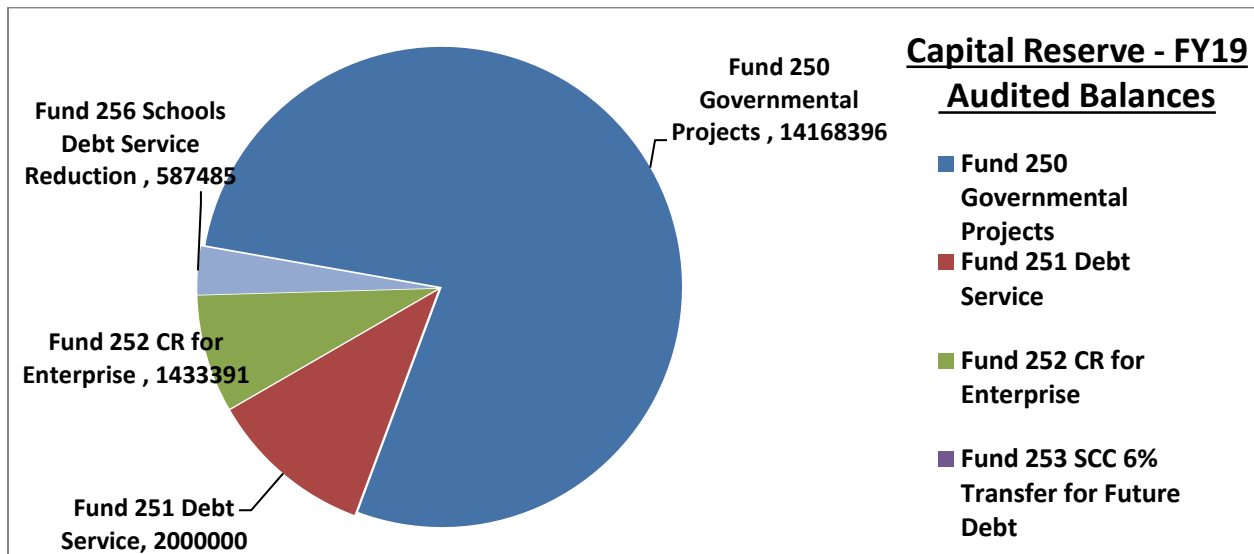


## CAPITAL RESERVE INFORMATION:

At the end of FY 2019, Capital Reserve was comprised of seven components, Capital Reserve for Governmental Projects, Capital Reserve for Debt Service, Capital Reserve for Enterprise Funds, Capital Reserve for Sandhills Community College, Capital Reserve for Sandhills Community College Debt Reduction, Moore County Schools Article 46 Sales Tax Building Projects, and Capital Reserve for Schools Debt Service Reduction. Per Moore County Fiscal Policy Guidelines, General Fund unassigned fund balance above 17% (previously 15%) of General Fund expenses at the end of each fiscal year is transferred into Capital Reserve. The amount to be transferred is divided with 94% of the amount calculated going into Capital Reserve for Governmental Projects and 6% going into Capital Reserve for Sandhills Community College Projects. The chart titled Capital Reserve FY 2019 Audited Balance provides totals taken from the June 30, 2019 Comprehensive Annual Financial Report. However, since that report was generated there have been subsequent transfers into/out of one or more of the reserve accounts. Chart 2 shows the unaudited balances for each account as of 4/30/2020.

**Capital Reserve FY19 Audited Balance**

	Amount	%	Fund #
Fund 250 Governmental Projects	\$14,168,396	77.89%	250
Fund 251 Debt Service	\$2,000,000	11.00%	251
Fund 252 CR for Enterprise	\$1,433,391	7.88%	252
Fund 253 SCC 6% Transfer for Future Debt	\$0	0.00%	253
Fund 254 SCC Debt Service Reduction	\$0	0.00%	254
Fund 255 MCS Article 46 Bldg Projects	\$0	0.00%	255
Fund 256 Schools Debt Service Reduction	\$587,485	3.23%	256
<b>Total</b>	<b>\$18,189,272</b>	<b>100.00%</b>	

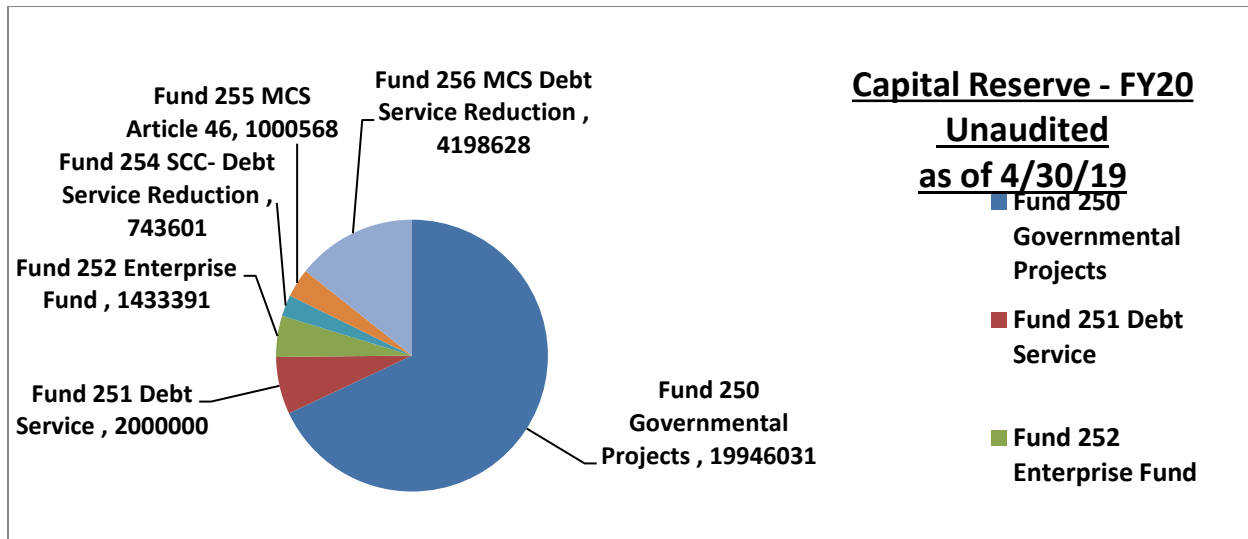




## CAPITAL RESERVE INFORMATION (continued):

### Capital Reserve FY20 UNAUDITED AS OF 4/30/20

	Amount	%	Fund
Fund 250 Governmental Projects	\$19,946,031	68.02%	250
Fund 251 Debt Service	\$2,000,000	6.82%	251
Fund 252 Enterprise Fund	\$1,433,391	4.89%	252
Fund 253 SCC - Projects	\$0	0.00%	253
Fund 254 SCC- Debt Service Reduction	\$743,601	2.54%	254
Fund 255 MCS Article 46	\$1,000,568	3.41%	255
Fund 256 MCS Debt Service Reduction	\$4,198,628	14.32%	256
<b>Total</b>	<b>\$29,322,219</b>	<b>100.00%</b>	





### CAPITAL IMPROVEMENT PROJECTS:

Moore County maintains a 10 year rolling Capital Improvement Plan (CIP) that lists numerous capital projects for the many funds, departments, and agencies included in the annual budgeting process. The general requirement for a project to be added to the CIP plan is for the project to exceed \$100,000 in cost and have a life expectancy of more than 1 year. There are a few exceptions to the general requirement such as vehicle purchases. Maintaining the vehicle fleet requires an ongoing replacement plan and the CIP contains an annual estimated amount to address this real world activity. Projects that are on the list, are reviewed regularly and will be funded based on a prioritization of projects and the availability of funding. Currently and as a result of the General Obligation bond approval for Moore County Schools, the priority focus for the Schools has been the three elementary schools of Area III Aberdeen, Area III Southern Pines, and Area III Pinehurst. The Aberdeen school is set to be ready for students this fall, assuming COVID-19 restrictions have been modified and allows students to return to campuses this fall. The North Moore High School that was not included in the bond approval is also an ongoing School capital project. For County capital projects there continues to be a focus on addressing judicial/court facility needs which includes building a new facility. The overall scope of the judicial/court project is still being defined and will develop over the next several weeks/months. The Parks and Recreation project is well underway and slated to be ready for use around the first of calendar year 2021.

The Moore County Board of Commissioners generally include capital needs discussions in work session environments to gather more information on capital improvement needs and discuss in more detail plans for prioritizing and funding the immediate needs. The projects below are a few of the more immediate projects being reviewed, analyzed and discussed.

#### ***Moore County General Fund Projects (Fund 100):***

- **Education:**

The May 2018 voter approved General Obligation bonds of \$123,000,000 included three projects for Moore County Schools and one project for Sandhills Community College. The project list for the bonds was developed after many, many meetings and discussions with County, School, and College representatives along with financial analyses provided by the County's financial advisors. During the May 2018 primary, the voters, by a large margin, approved the GO bond referendum and during the November 2018 general elections, voters approved by a significant margin the ¼ Cent Local Option Sales and Use Tax which took effect April 1, 2019. The GO Bond projects for Moore County Schools are Area III Elementary in Aberdeen, Area III Elementary in Southern Pines, and Area III in Pinehurst. These projects are all underway and are being undertaken on a staggered basis which began with Area III Aberdeen. GO Bonds have been issued for all three projects. The College project is primarily focused on a \$20,000,000 medical educational facility; however, other related facilities may be improved as well. The issuance for GO bonds for the College project(s) was originally planned for late FY 2021 to early FY 2022; however, the current accelerated timeline calls for the bonds to be issued around the middle of FY21. As has been discussed in meetings and described in previous budgets, Moore County Schools has a master facility list that goes well beyond the three elementary school projects listed above, and there are considerable deferred maintenance projects that will need addressing in budgets to come. The Board of Commissioners recently approved a \$2.1M allocation for a variety of projects impacting several School campuses.



- **Court Facility:**

Planning and activities for the construction of a new facility are ongoing with the current activities being the closure of a section of Dowd Road and the architect's, Mosley Architects, development of schematic design. The current concept is for the new facility to connect to the existing facility allowing for other court related activities to continue operating from the existing facility and reduce the size, scope, and cost of the new facility. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years and a small tax rate increase which was incorporated with the .51/\$100 recommendation for FY20. In the early years (1 to 4), funds are anticipated to accumulate and once debt is taken on for the project, the accumulated funds, future declines in debt service, and revenue generated from the small tax rate component are expected to cover the new debt. The architect has been tasked with addressing Court needs by utilizing as much existing facility space as possible, incorporating technology to enhance security as well as reduce needed new facility space, and designing an efficient facility for utilities, traffic flow, maintenance, and long term sustainability. Currently, the funding strategy will provide debt service funding for an estimated \$35M project.

- **Parks and Recreation:**

The Board approved a contract with the architectural firm of Clark, Patterson, Lee for update of a Master Park Plan at Hillcrest Park, the design of the proposed facility, and assistance with other facility enhancements to include a splash pad. The splash pad opened with much fanfare in July of 2019. The Board has also approved the project ordinance for these projects which is identified as Fund 433. In addition to the existing project ordinance funds, additional funds may materialize from the sale of surplus property and contributions from individuals, businesses, and other partners.

The Board approved a construction contract with Harrod Construction for building the new Parks and Recreation multi-purpose facility. Construction is well underway, and the facility is anticipated to be ready for use in early 2021. The facility will include two basketball courts, multi-purpose rooms, concession area, and office space.

## ***Moore County Public Works Water and Sewer Projects (Funds 600, 610, 620):***

- **The Vass Sewer Expansion and Upgrade:** The proposed project will extend sewer collection service to the unsewered areas within the Town of Vass. Moore County is proposing to install a Conventional Collection System which will include gravity sewer mains with manholes, where feasible, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$5,024,000 and is expected to be completed by October 2021.
- **East Moore Water District Phase IV:** The proposed Phase 4 project will extend service approximately 9.4 miles of water distribution line along Murdocksville Road, Juniper Lake Road, Beulah Hill Church Road, and neighboring roads. The project cost is estimated at \$2,540,750, funded by USDA grant and loan along with anticipated tap fees and is expected to provide service to at least 111 new customers. The estimated completion is December 2020.



## Manager's Message

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- **Water Pollution Control Plant Sewer Interceptor Replacement:**

The interceptor was installed in 1977 as part of the original construction of the Water Pollution Control Plant. It is the main branch of the sewer system and conveys sewage from the smaller collections systems to the WPCP. The interceptor that is in Pinehurst #7 golf course had deteriorated and was in need of replacement. To minimize the impact on the golf course and wetlands in the area, the replaced section of the interceptor has been placed in a new location that runs along Highway 15-501. The project cost has been completed on time and under budget. The project was budgeted at \$2,578,187.

### **ADDITIONAL POINTS OF INTEREST/CONCERN:**

- The COVID-19 pandemic crisis has caused significant disruptions across the world and many of those disruptions have resulted in impacts incorporated within the recommended budget. It is anticipated throughout the coming fiscal year, there will be additional Federal and State dollars allocated to counties for assistance with COVID response activities and possibly to offset revenue losses due to the pandemic interrupting economic activities.
- The County unemployment rate has tracked closely with that of the State and the United States with December 2019 through March 2020 ranging from 3.3% to 4.0%. For February and March, the County unemployment rate was 3.6% and 4.0% respectively and State unemployment rate was 3.6% and 4.4% respectively. However, the unemployment rate is expected to be significantly higher for April, May, June, and possibly longer as a result of the economic destruction the COVID-19 pandemic has inflicted across Moore County, North Carolina, and the United States. The results of an increase in unemployment will certainly have a negative impact on sales tax revenue and room occupancy revenue and will possibly have an impact of property tax revenue.
- The Board of Commissioners and the Board of Education will continue to work together to encourage appropriated State funding for Moore County Schools reducing the pressure for County funding of positions and operations and enhancing the capital needs funding strategy.



### SUMMARY:

In summary, the 2021 budget has been developed in accordance with all statutory provisions and provides a fiscally sound and fiscally responsible map for administering the revenues and expenditures for the 2021 fiscal year. The budget is balanced at \$168,304,845 in revenues and expenditures and ensures the continued successful operations of the County in providing the highest level of services in a very efficient and effective manner.

I would like to express my thanks and appreciation for the opportunity to develop and present the 2021 fiscal year budget, and most of all I would like to express thanks and appreciation for all of the individuals, teams, groups, committees, and entities who have dedicated a large amount of expertise and time in helping create a very sound and responsible budget; without everyone's patience and input, the budget process would be infinitely more challenging.

Respectfully Submitted,

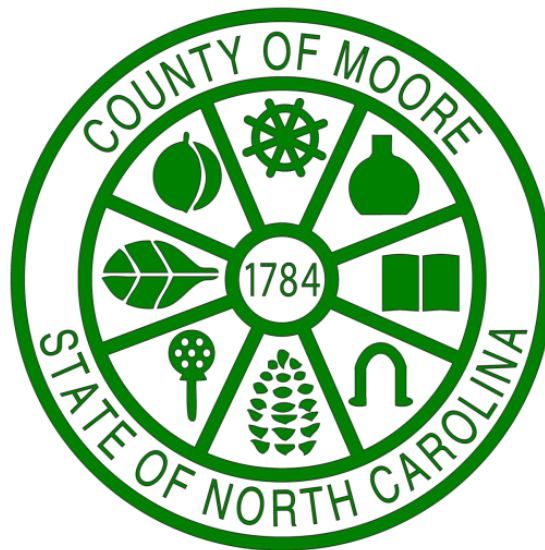
A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

J. Wayne Vest, County Manager



## Manager's Message

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## BUDGET ORDINANCE

### **AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2020-2021.**

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2020-2021 Fiscal Year,

**NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:**

#### **SECTION 1 REVENUES**

The following revenues are hereby appropriated for operating the County government for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021:

#### **GENERAL FUND BUDGET SUMMARY**

##### **Revenues:**

Property Taxes	\$69,902,590
Rental Vehicle Tax	\$100,000
Sales Tax (Art 39, 40 and 42)	\$15,727,867
Sales Tax (Article 46)	\$3,100,000
Medicaid Hold Harmless	\$633,472
ABC Revenues/Video Franchise Tax	\$690,000
Interest income	\$1,500,000
Transfer In from Bond Interest/Debt Service	\$2,150,000
Transfer In from Fund 482 GO Bonds/Dig Equip	\$750,000
Transfer In from Fund 256 MCS Debt Service	\$1,620,822
Departmental Revenues and Fees	\$10,768,941
Child Support Enforcement	\$847,085
Social Services	\$5,555,630
Public Health	\$748,999
Other Grants	\$815,002
Aging/Senior Center	\$877,505
Appropriated Fund Balance	<u>\$0</u>

#### **TOTAL REVENUES**

**\$115,787,913**



## Budget Ordinance

### **SECTION 2 EXPENDITURES**

The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021:

#### **Expenditures**

##### **General Government**

Governing Body	\$215,894
Administration	\$710,754
Human Resources	\$303,875
Finance	\$702,954
County Attorney	\$940,002
Tax	\$2,024,609
Board of Elections	\$615,280
Register of Deeds	\$1,540,545
Information Technology/GIS	\$2,273,096
Property Management	<u>\$4,550,938</u>
TOTAL	\$13,877,947

##### **Public Safety**

Sheriff	\$7,804,852
Sheriff-Detention Center	\$5,553,097
Sheriff-Animal Center	\$840,832
Day Reporting Center	\$119,486
Youth Services	\$99,402
Emergency Management/E-911/Fire Marshal	<u>\$1,577,517</u>
TOTAL	\$15,995,186

##### **Environmental and Community Development**

Solid Waste	\$3,092,124
Planning and Community Development	\$478,707
Planning Code Enforcement	\$547,375
Cooperative Extension Service	\$298,033
Soil and Water Conservation Service	<u>\$222,948</u>
TOTAL	\$4,639,187

##### **Human Services**

Child Support Enforcement	\$801,339
Veterans Services	\$232,757
Aging/Senior Center	\$1,600,047
Social Services	\$9,656,214
Public Health	<u>\$4,312,631</u>
TOTAL	\$16,602,988

# Budget Ordinance



## Cultural Development

Library	\$663,607
Parks and Recreation	<u>\$658,005</u>
TOTAL	\$1,321,612

## Education

Public School Current Expense	\$30,350,000
Public School Capital	\$750,000
Public School Digital Equipment	\$750,000
Public School Capital Reserve Transfer	\$1,140,760
Public Schools Debt Service-Principal	\$10,216,383
Public School Debt Service-Interest	\$6,461,636
Community College Current Expense	\$4,612,262
Community College Capital Reserve Transfer	\$571,886
Community College Debt Service-Principal	\$779,618
Community College Debt Service-Interest	\$352,597
Community College Debt Service-New Facility	<u>\$771,021</u>
TOTAL	\$56,756,163

Non-Profits/Court Facility Costs/Non-Departmental	<u>\$1,185,335</u>
TOTAL	\$1,185,335

## Transfers

Transfer to New Courthouse Bldg. Capital Project Fund	\$2,724,549
Transfer to Parks & Rec Capital Project Fund	\$45,000
Transfer to Capital Reserve Fund Solid Waste Loan	\$250,877
Transfer to Fund 200 Emergency Services	<u>\$450,000</u>
TOTAL	\$3,470,426

Debt Service – County P&I (excluding Education)	<u>\$1,939,069</u>
TOTAL	\$1,939,069

<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$115,787,913</u></b>
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## SECTION 3 AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2020-2021, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2020, at a rate of fifty-one (\$.51) cents per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2020-2021, a unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of nine and a half (\$.095) cents per \$100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.



## Budget Ordinance

C. There is hereby levied for Fiscal Year 2020-2021, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2020, at a rate of four (\$.04) cents per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

D. Tax revaluation was calculated during the FY2020 budget which reflected the results of the 2019 County-wide revaluation. As required by North Carolina General Statutes, the Revenue Neutral Tax Rate has been calculated and determined to be \$.4423 cents per \$100 dollars of assessed valuation.

### **SECTION 4 LEVY OF OTHER TAXES**

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

### **SECTION 5 AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:**

#### **A. AUTHORIZED TRANSFER OF APPROPRIATIONS**

The Budget is adopted at the Fund level and the County Manager or Assistant County Manager, or his/her designee is hereby authorized to transfer appropriations between all County Funds under the conditions listed below:

1. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget transfer between departments within a fund without limitation, but they shall be reported to the Board of Commissioners by the Finance Office.
2. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget amendment between funds and these budget amendments must be reported and approved by the Board of Commissioners in an itemized report.
3. The Finance Director or designee can approve budget transfers up to \$10,000 within the same fund.

#### **B. CONTRACTING LIMITATION**

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.



2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
  - a. Initiate grant agreements to public and non-profit agencies;
  - b. Leases of routine business equipment;
  - c. Consultant, professional, and/or maintenance service agreements;
  - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
  - e. Agreements for the acceptance of State and Federal grant funds.
3. During a State of Emergency situation the County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to and including \$100,000 limitation for the purposes listed in item 2a-2e above.
4. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and Assistant County Manager or his/her designee and provide a copy of any such agreements authorized in this paragraph no later than the next workday. Any amount \$50,000 and above must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.
5. Department Directors are hereby authorized to execute contracts up to \$5,000 for their respective departments only.

## C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. A Designee of the Finance Director is hereby designated as a Deputy Finance Director for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
  - a. The activity to be funded is for a public purpose.
  - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund.



## Budget Ordinance

- c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.
4. The County Manager, Assistant County Manager, or his/her designee is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, in this fund, if any, will be held by the County as an apparatus and building reserve for future purchases for the Rural Fire Protection Service Districts upon approval of the Fire Commission.

### **SECTION 6 ENTERPRISE FUNDS**

- A. The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant Fund 600	\$5,642,557
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Public Utilities Fund 610	\$13,794,488
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Note: The East Moore Water District Fund 620 will be accounted for in a separate Budget Ordinance approved by the East Moore Water District Board.

### **SECTION 7 INTERNAL SERVICE FUNDS**

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self-Insurance/Risk Management Fund 810	\$9,228,842
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### **SECTION 8 SPECIAL REVENUE FUNDS**

Annual Special Revenue Funds:

#### **A. EMERGENCY MEDICAL SERVICES / ALS FUND**

Emergency Medical Services Fund 200	\$9,467,764
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#### **B. EMERGENCY TELEPHONE SYSTEM FUND**

Emergency Telephone System Fund 210	\$338,676
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#### **C. TRANSPORTATION SERVICES FUND**

Transportation Services Fund 230	\$1,161,106
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## D. SOIL & WATER CONSERVATION DISTRICT FUND

Soil & Water Conservation District Fund 220	\$19,891
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**E. Fire Protection Service District** - The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2020, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the Fire Commission in conjunction with the various fire department representatives, and the County as necessary for the operation of their fire departments for FY 2021.

Fire Protection Service District Fund 215	\$5,113,790
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## F. CAPITAL RESERVE FUNDS

The County will maintain seven (7) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects (Fund 250)
2. Capital Reserve for Debt Service (Fund 251)
3. Capital Reserve for Enterprise Projects – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects. (Fund 252)
4. Capital Reserve for Capital Projects for Sandhills Community College (Fund 253)
5. Capital Reserve for Debt Service for Sandhills Community College (Fund 254)
6. Capital Reserve for Capital Projects for Moore County Schools (Fund 255)
7. Capital Reserve for Debt Service for Moore County Schools (Fund 256)

## G. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

1. Multi –Year Grant Fund 240

## **SECTION 9 COMPONENT UNIT FUNDS**

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau Fund 260	\$1,254,000
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Airport Authority Fund 640	\$3,716,759
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## **SECTION 10 TRUST and AGENCY FUNDS**

The County maintains various trust funds. Trust and Agency Funds are identified as:



## Budget Ordinance

A. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. The following funds are authorized:

1. Social Services-Charitable Fund-accounts for funds donated to the department for specific needs.
2. Social Services-Client Fund-accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.
4. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.
5. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Ronnie Fields – Sheriff  
Richard Maness – Chief Deputy  
Andy Conway - Major  
James Furr - Captain  
William Flint - Captain  
Lydia Craven – Administrative Assistant II  
Vonda Purvis - Administrative Assistant II

### **SECTION 11 CAPITAL PROJECTS BUDGETS**

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

Vass Phase II Sewer System Improvements Capital Project – Fund 411  
Pinehurst #7 Interceptor Replacement – Fund 421  
County Facilities Expansion Capital Project – Fund 430  
Emergency Communication Narrow Banding Project – Fund 431  
New Courthouse Building Capital Project – Fund 432  
Parks and Recreation Capital Project – Fund 433  
Elections Building Capital Project – Fund 434

# Budget Ordinance

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Cell 6 Landfill Expansion Capital Project – Fund 435  
2010 Limited Obligation Bond Public Utilities Project – Fund 441  
2013 Water Sources Project – Fund 447  
Airport County Capital Projects – Fund 450  
School and College Capital Projects – Fund 470, 480, 481, 482, 483 and 490

## **SECTION 12 TEN YEAR CAPITAL PROJECT PLAN**

The County Manager has prepared a ten-year capital forecast. It is included as a part of the budget document for planning purposes only. The ten-year capital plan does not authorize the expenditure of funds.

## **SECTION 13 MOORE COUNTY PUBLIC SCHOOLS**

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

## **SECTION 14 SANDHILLS COMMUNITY COLLEGE**

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

## **SECTION 15 DUAL SIGNATURES ON CHECKS AND ELECTRONIC AND FACSIMILE SIGNATURES**

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Director or the Deputy Finance Director, following proof of warrant, are the authorized signatures of Moore County.

Pursuant to NCGS 159-28.1, the County authorizes the use of electronic signatures, facsimile signature machines, signature stamps, or similar devices in signing checks and drafts and in signing the pre-audit certificate on contracts or purchase orders. The Finance Officer will be responsible for the custody of their electronic signature, facsimile machines, stamps, plates, and other devices.



## Budget Ordinance

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Pursuant to NCGS 66-58.4, the County is authorized to use and accept electronic signatures in the execution of contracts. Any individual authorized to execute contracts on behalf of the County is authorized to do so using an electronic signature. All electronic signatures must be in compliance with NCGS 66-58.5.

### **SECTION 16 FINANCIAL REPORTING**

The Finance Director, or designee, will submit a monthly financial report for the County Manager, Assistant County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the Board of Commissioners.

### **SECTION 17 RESERVES FOR ENCUMBRANCES**

The reserves for encumbrances as of June 30, 2020 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager. Expenditures against these encumbrances may be made during fiscal year 2020-2021 as the previous commitments are satisfied.

### **SECTION 18 FEE SCHEDULE**

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

### **SECTION 19 INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE**

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

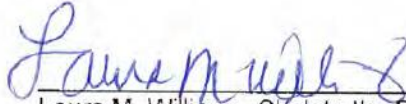
# Budget Ordinance



## SECTION 20 EFFECTIVE DATE

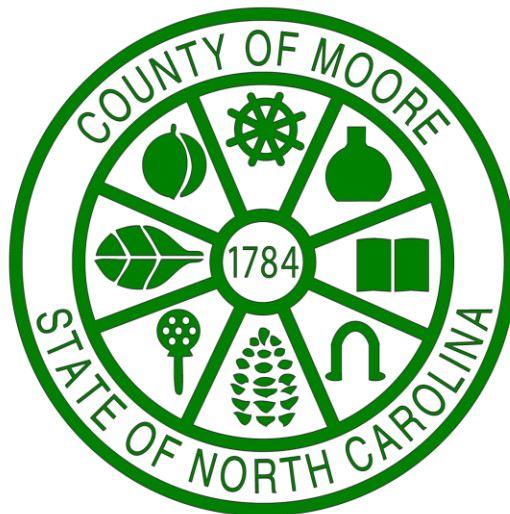
That this ordinance shall be in full force and effect on July 1, 2020.

Adopted this 23 day of June 2020:

  
Laura M. Williams, Clerk to the Board



  
Frank Quis, Chairman  
Moore County Board of Commissioners





# County Goals and Financial Policies

## Moore County Board of Commissioners Goals and Objectives from Annual Retreat

The high-level strategic goals of the Moore County Board of Commissioners are to continue providing excellent service to the citizens of Moore County while keeping property taxes low and regulations streamlined. The funding perspective is to strategically allocate positions to efficiently and effectively provide the intended services, to fund those positions accordingly keeping the employee benefits and compensation package in tact adding funding for cost of living adjustments, and to identify expense reductions by thoroughly analyzing all aspects of the County budget. More than being goals, these strategies are a mind-set with an eye toward future years whereby additional facility needs will have to be incorporated into the expenditure column. Described below are goals, strategies, and plans related to specific areas within Moore County Government.

### Moore County Objectives, Vision and Focus Areas

VISION		
Education	Unity	Public Safety
Family	Community Infrastructure and Facilities	Government Services
Economic Development	Preserve Employee Compensation Package	Technology

#### Utilities/Infrastructure:

Continue to implement and finalize a **definitive water strategy** which will address County water needs for the next 30-50 years. This plan will provide three million gallons/day water source to the County. The foundation has been placed for this goal with the contractual agreement with neighboring Harnett County for the acquisition of 3 MGD in Harnett County’s planned plant expansion. Phasing in the infrastructure for delivery of the water will allow for a pay-as-you-go and pay-as-you-grow strategy. Continual review of the water and sewer rate structure is part of the plan to ensure necessary funding for current operation expenses as well as reserve for replacements of the existing infrastructure.

#### Information Technology:

Continue to support the Information **Technology Department’s vision** to implement virtual computing, where practical, through the budgeting process by appropriating the necessary funding. The Information Technology Task Force will continue addressing issues and reporting on the progress. Additionally, IT efforts continue to be focused on security, back-up provisions, and disaster recovery processes and protocols.

#### Government Services:

Continue to maintain and/or reduce annual operational expenses in order to maintain Moore County’s status as a **low tax burden community**. Maintain property taxes which include potential reductions to the General Fund tax rate, the Advanced Life Support (ALS) tax rate, and the Fire Districts rates. The recommended budget keeps the County general tax rate at \$.51 per \$100 of valuation and the Advanced Life Support (ALS) rate is maintained at \$.04 per \$100 valuation. With the County wide revaluation in fiscal



## County Goals and Financial Policies

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year 2020 resulting in an increase in the overall tax base, the established tax rates are above the revenue neutral rate of \$.4423 per \$100 valuation of property. The budget also incorporated a single rural fire district rate for funding of the rural fire protection; the rate is set at \$.085 per \$100 valuation providing level funding for the various fire departments for fiscal year 2018. For fiscal year 2019, 2020 and 2021 the fire tax rate is set at \$.095 per \$100 valuation. For fiscal year 2021 the fire tax rate remained unchanged at \$.095 per \$100 valuation providing and increasing the excellent level of service to our citizens.

### **Emergency Services/Public Safety:**

Continue to utilize the Volunteer Firemen's Insurance Services, Inc. (VFIS) study to help implement short term strategies and to develop a long-term strategic plan. The Emergency Services Advisory Committee was previously dissolved and during the early part of 2015 a Fire Commission was appointed with citizen representatives and fire department representatives. Going forward, the Fire Commission has developed a funding plan to standardize the methods for determining future funding allocations to the various fire departments.

### **Planning and Community Development/Economic Development:**

Continue to provide leadership to the **Comprehensive Transportation Plan** process, encouraging the NC Department of Transportation to protect the open spaces of rural Moore County. This is an ongoing project.

Continue to encourage responsible development through appropriate zoning, reasonable regulations, and code enforcement practices.

### **Property Management:**

Complete building renovation projects for Court Facility and Currie Building allowing for better utilization of existing facility space and eliminate the need to lease space currently costing nearly \$100,000 per year. Continue developing **the long-range strategic plan for addressing facility needs** over the next 10 to 20 years. A new Courts Facility is in the planning stages at this time and we are in the beginning stages of selecting an architect. This project is shown in the CIP in a later section of this document along with other projects planned for this fiscal year. This project should be completed in the later part of fiscal year 2023.

### **Public Relations:**

Utilize all available tools (including social media and video-taping board meetings) for **informing the public** in order to ensure that an accurate and comprehensive picture of County activities is disseminated to the public. The video taping of County Commissioner meetings has operated successfully over a year.

Explore the expanded use of social media outlets to promote activities and operations of the various County departments and agencies. Ensure a valid set of policies, procedures, and protocols are in place ensuring the accuracy, consistency, and timeliness of the information provided.

### **Financial Services:**

To the extent possible, **reduce county debt** either by paying it down with reserve funds or refinancing to lower interest rates. Attempt to use a "pay as you go" strategy for addressing to major capital purchases. This is an ongoing project.



## County Goals and Financial Policies

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An annual funding formula was established with Sandhills Community College, work will continue with Moore County Schools to develop an annual funding formula for annual expenses as well as develop a strategy for addressing capital needs. For fiscal year 2020, being a tax revaluation year, the funding formula of 40% of budgeted property and sales tax was approved by the Board of Commissioners was delayed until fiscal year 2021. With fiscal year 2021 being a 'pandemic' year the budget has remained unchanged until 2022 fiscal year with all the unknowns at this time. The developed funding structure will be designed to fit into the revenue expectations and strategy of keeping the tax burden low and will include a consideration of transferring to each entity a portion of the unreserved fund balance in excess of the fiscal policy requirement of now 17%, changed in fiscal year 2019 from 15% in prior year's. The fiscal policy of 17% remains in effect for fiscal year 2021.

### **Human Resources:**

Continue to foster a productive work environment by ensuring that the Moore County **classification and pay plan** is competitive and fairly compensates employees based on experience, commitment, and performance. This is an ongoing project. Upon each vacancy, fully evaluate the needs of the position to ensure an updated job description is posted allowing for recruitment of an individual the necessary skill set for being successful in the position. Additionally, evaluate the allocation of positions across all County departments to ensure allocations promote efficient and effective delivery of County services.

The County implemented an updated **classification and pay plan** after the results of the pay study. The pay study was completed and sent to the Board of Commissioners for review in the beginning of FY19. The Board approved the pay study and plans are to move forward with the pay plan implementation beginning September 15, 2018 pay period (bi-weekly) which will be included in the employee paychecks on October 4, 2018. For fiscal year 2020 the pay plan has been implemented for the entire fiscal year. Also, a 2% Cost of Living Adjustment (COLA) will be received by all county employees in August 2020. For fiscal year 2021 there is no Cost of Living Adjustment (COLA) budgeted. This was decided based on the unknown of the pandemic year and the outcomes of the fiscal year 2020 unknown sales tax collection status.

### **Risk Management:**

Continue to collaborate with our consultant to reduce the rising health care costs for our self-funded insurance program in order to ensure the program is sustainable into the future. Continue to implement a wellness incentive whereby participating employees will get free biometric screening and health coaching along with a discounted rate for health insurance. In the longer term, participants will have targeted goals for the biometric measures that will have to be met. The health insurance cost per employee is \$8,900 for fiscal year 2020 and that is a \$500 increase from fiscal year 2019 which was \$8,400 per employee. Fiscal year 2021 remains at \$8,900 per employee.

### **Ten-Year Capital Plan:**

Continue to maintain and monitor the capital improvement plan and fund needs from Capital Reserve Funds. A more detailed explanation of the Capital Improvement Plan can be found on page 189 of this document in the Capital and Debt Management Section.



# County Goals and Financial Policies

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## Education:

The Moore County Board of Commissioners along with the Board of Education is working in conjunction on a strategic capital improvement plan for improving the school facilities. Both boards have met and held work sessions to discuss different options going forward. One option is to hold a bond referendum in May 2018 for the improvement and replacement of several county schools and one building for the community college. These discussions are on-going at this time and more information will be available before the next budget cycle.

Update: A bond referendum was held in May 2018 and was passed for \$103,000,000 for Moore County Schools and \$20,000,000 for Sandhills Community College. The \$103,000,000 for the schools was passed to build 3 new elementary schools in the coming 5 years, Aberdeen Elementary, Southern Pines Elementary and Pinehurst Elementary. The county applied for and was approved for an additional limited obligation bond for a fourth new elementary school in 2018 for Whispering Pines. The school is currently being constructed.

The college \$20,000,000 bond is for a new nursing facility expected to be constructed in fiscal year 2021.

The County has placed the ¼ cent Article 46 sales tax on the November 2018 referendum to help pay the debt on the new schools. The sales tax passed by a large margin. Property taxes were increased from \$.465/\$100 valuation to \$.51/\$100 valuation to cover the increased debt in fiscal year 2020 and 2021 based on the outcome of the sales tax referendum. Without the passage of the ¼ Article 46 sales tax the county was looking at an .08 tax increase/\$100 valuation, but instead budgeted a .045 tax increase/\$100 valuation.

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## Fiscal Policy Guidelines

### Objectives

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of County Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff and any changes approved by the Board of Commissioners.



# County Goals and Financial Policies

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To these ends, the following fiscal policy statements are presented.

## **Capital Improvement Budget Policies**

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.
8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost-effective financing consistent with prudent financial management.

## **Debt Policies**

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.



## County Goals and Financial Policies

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3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

***(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)***

### **Reserve Policies**

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".
2. Beginning Fiscal Year 2016/2017, available fund balances at the close of each fiscal year should be at least 17.0% of the General Fund's Total Annual Operating Expenditures of the County.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 17.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time-period without severe hardship to the County, then the Board will establish a different but appropriate time-period.
4. Monies in excess of a 17.0% available fund balance will be transferred to a Capital Reserve Fund for future use except as provided for in the last adopted Resolution for Sandhills Community College.

### **Budget Development Policies**

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31<sup>st</sup> of each year.



## County Goals and Financial Policies

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2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permits and other fees due to the County.

### **Cash Management / Investment Policies**

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third-party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency



## County Goals and Financial Policies

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Securities specifically authorized in GS-159 and rated no lower than “AAA”, and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.

10. Diversification: No more than 5% of the County’s investment funds may be invested in a specific company’s commercial paper and no more than 20% of the County’s investment funds may be invested in commercial paper. No more than 25% of the County’s investments may be invested in any one US Agency’s Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

### **Enterprise Funds**

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County’ Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework ensuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They ensure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

### **Budget Policies**

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.



# County Goals and Financial Policies

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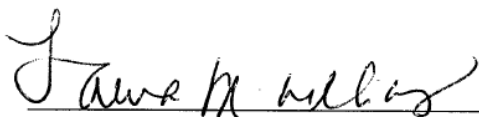
## Debt Policies

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.

Amended this the 3<sup>rd</sup> day of October, 2017, by the County of Moore Board of Commissioners.



Catherine Graham, Chair  
Moore County Board of Commissioners



Laura M. Williams, Clerk to the Board





## County Goals and Financial Policies

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# Budget Guide and Development Policy



## A Guide to the Moore County, North Carolina Budget

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

**Introduction** – The introductory section includes general information about the elected officials and administration for Moore County as well as an organization chart depicting the “chain of command” for Moore County government. This section also gives the reader an overview of the formation of Moore County.

**Table of Contents** – This section lists the location of key parts of the budget document.

**County Manager’s Budget Message** – The Budget Message highlights and explains the major budgetary issues facing the County during fiscal year 2020. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

**Budget Ordinance** – Contained in this section is the budget ordinance, which is the official, legal document approved by the Moore County Board of Commissioners. It establishes the budget revenues and expenditures for each fund and the laws for making payments, transfers, amendments, etc.

**County Goals and Financial Policies** – This section lists the goals and objectives that were adopted during the Board of Commissioner’s retreat in January of each year. It also includes the Board-adopted financial and debt policies.

**Budget Guide and Development Policy** – The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information. It also lists the budget process, which describes the multi-month task of “building” the budget. The County added a document that was in progress during FY16/17 called The Budget Development Policy that was presented to the Board of Commissioners on September 8, 2016 at their work session and was adopted at a formal Commissioner meeting October, 2016. This document is included as part of the Budget Guide Section.

**About County Services** – This section provides a brief synopsis of the services that the County provides and that are funded as part of this budget.

**Budget Summary** – The Budget Summary is an overview of the fiscal year 2020 budget. It compares for the reader the fiscal year 2020 budget, the Manager’s recommended budget, and the final Board of Commissioners’ adopted budget. Also included in this section is a listing of authorized positions with a comparison to previous years.

# Budget Guide and Development Policy

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**General Fund, Enterprise Funds, Other Funds** – The “Funds” sections are a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

**Performance Measures** – The Performance Measures section shows most of the County departments and one or more critical measures they provide to the citizens of Moore County each month. As we continue to update this budget document, we plan to include most of the performance measures with the department sections.

**CIP (Capital Improvement Plan) and Debt Service** – This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five-year increment is consolidated as fiscal year 2021-2030. In addition, this section includes a summary of the County’s debt service and a listing of its legal debt margin.

**Five Year Financial Forecast** – This section attempts to predict the five-year financial forecast for revenues and expenditures. Many factors affect this forecast, so it is merely a “best estimate” for future years.

**Supplemental & Historical Information** – This section provides statistical and demographic information and a brief history of Moore County. The Budget Glossary is also included in this section.

Please direct any questions to:  
J. Wayne Vest, County Manager  
Moore County, NC  
wvest@moorecountync.gov  
910.947.6363



## **THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT**

### **I. Introduction**

#### **A. Moore County Mission Statement**

**Mission:** Providing exceptional services that make Moore County a premiere community in which to live work and raise a family.

**Vision:** Governing conservatively with innovative leadership and providing exemplary public service.

**Values:** Commitment to public service through integrity, respect and compassion to earn the public's trust.

#### **B. Introduction to Moore County Budgeting Process**

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. The layout of this document is intended to take the reader through the budget development preparation and process. This budget development document is a compilation of budget processes that have been defined under current management. Over the past three (3) years the budget team has worked diligently toward fine-tuning the processes and making a document that describes, in detail, the process with which the County prepares its budget document each fiscal year.

The Local Government Budget and Fiscal Control Act compiled by the UNC School of Government contains all North Carolina General Statutes that govern budgets in North Carolina and is a good resource document of information. The statutes for budgeting in North Carolina range from GS 159-1 to GS 159-182 and discuss all budgeting aspects required by governments in North Carolina from having an annual balanced budget ordinance, to capital reserve funds, fiscal control, non-profits and enforcement.

### **II. Budget Preparation and Overview**

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed.

#### **A. Financial Forecasting**

The annual budget process begins with the administration office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The administration office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

# Budget Guide and Development Policy

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Legislative monitoring is tracked by the Managers and Department Directors each fiscal year. At times the County may not always know the outcome of any new or pending legislation at the time of adoption, but the progress is tracked through the committees and the County will incorporate any new legislation into the budget each fiscal year as needed.

## B. County Commissioners' Strategic Planning and Goals

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Over the past four year (FY14, FY15, FY16, and FY17) the Board of Commissioners has developed a platform of goals that is used in guiding the budget development process each year with the main focus being education and public safety.

Along with the focus being on education and public safety, the budget is developed using the following goals and guiding principles:

- Maintaining the current County general tax rate, implementing an Advanced Life Support tax rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service tax rate that allows for a phasing in of the Fire Commission's recommended funding formula
- Identifying expense reductions and ensuring effective fund and position allocations
- Ensuring the appropriate level of services for the citizens of Moore County
- Preserving the employee compensation package to include the potential of cost of living adjustments and to include the sustainability of the County Self-Insurance program

Other items discussed with the Budget Team and taken into consideration during the budget preparation are:

- CAFR (Comprehensive Annual Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the CAFR annual audit and what we plan to use
- The use of resources for coming years for fleet replacement

## C. Budget Team Members

The budget team consists of a core group of individuals including the County Manager, Assistant County Manager, Chief Finance Officer, Human Resource Director, Clerk to the Board, Internal Auditor and two (2) members identified by the Board of Commissioners. The mission of this team is to review all annually budgeted funds using all resources available to the team, including trends, legislation and any upcoming events that could impact the development of the budget for the upcoming fiscal year.

## D. Departmental Budget Development

Individual departments begin developing their annual budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and

# Budget Guide and Development Policy



priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program's purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners' priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

In addition to the budget worksheets and request forms, departments are required to submit the following information to the Budget Team and/or County Manager:

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.
- **Revenue and Expenditure projections and detail backup for review.**

## E. County Manager Review

Once the administration office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. The County Manager will decide which, if any, departments will meet with the budget team. Requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

## F. Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

## G. Budget Amendments & Revisions or Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability. A budget

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amendment is defined to be any appropriation that would alter or affect the total department appropriation or fund total.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions or transfers do not require Board of Commissioners' approval but the Budget Ordinance does specify that transfers must be reported to the Board of Commissioners in an itemized report. Finance provides this report to the Board. All authorized transfers and amendment monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

## H. Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities. The outstanding encumbrance carry forward amounts are approved in the annual Budget Ordinance.

Local Governments exist to provide a wide range of basic services on which we all depend; Sheriff and Emergency Management services, rural fire protection, water systems, Health and Human Services, and Planning, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making.

## III. History

This is a working fluid document and the processes may change from time to time but the framework is set to provide a guideline for the County departments and other entities that the County funds.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts

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and policies of the Board. The County's governmental workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

North Carolina General Statute 159-5 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

## **IV. Budget Calendar**

Timeline: The budget calendar is updated each fiscal year with specific dates to be finalized by the budget team for the funding entities. The specific annual detailed calendar, showing the due dates for the particular budget year shall be distributed to the appropriate parties no later than the first or second week of January annually following the Board Retreat.

### January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department
3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

### February:

1. Salary and benefit information is due to Human Resources (HR) from the Department Directors.
2. Information and Technology (IT) needs are due to the Information Technology Department from the Department Directors.
3. Property Management (PM) needs are due to the Property Management Department from the Department Directors.
4. The Budget Team holds a meeting to discuss the IT, PM and HR needs of the County departments and other funding as needed.
5. Manager meets with the Fire Commission to discuss funding, as needed.

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6. Information for the Cost Allocation Plan is gathered and sent to the vendor for processing.
7. Estimates for Debt Service are due from Finance.
8. Revenue estimates are calculated and entered by Administration.
9. Moore County Schools (MCS) and the Board of Education by resolution are required to submit to the Board of Commissioners an annual report of prior year expenditures broken down by federal, state and local expenditures and further broken down by purpose, function and program report code on or before the second regular meeting of the Board of Commissioners in February each year (current resolution adopted February 16, 2016, see resolution section).

## March:

1. Other agency budget requests are due to the County Manager the first week of March.
2. Distribute budget instructions and directions to Department Directors for detail entry in the MUNIS system.
3. All operating annually budgeted items should be entered into the budget operating system by the departments.
4. Budget Team reviews revenue estimates and any legislative changes.
5. Budget Team holds meetings with individual departments to discuss budget requests including organizational chart, fee schedules, revenue and expenditure statements and any other requests.
6. Tax Valuation is provided to the Budget Team by the Tax Administrator.

## April:

1. Airport and CVB budgets and budget ordinances are due.
2. Airport and CVB budgets are sent to administration and keyed into MUNIS.
3. Finalize budget Public Hearing Notice for the Board of Commissioners and send to Clerk to publish in newspaper.
4. Staff report is sent to the Clerk for the call to public hearing to be held the 2<sup>nd</sup> meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

## May:

1. The proposed budget (required by G.S. 159-11(b)) is presented to the Board of Commissioners by the County Manager at the first meeting in May and published on the County website. The proposed budget includes the Manager's budget message which contains a concise explanation of the governmental goals fixed by the budget for the coming budget year, sets forth the features of the activities anticipated in the budget, and the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and explains any major changes in fiscal policy.
2. Call to Public Hearing memo is presented to Board of Commissioners at the first meeting in May.
3. Public Hearing is held the 2<sup>nd</sup> Board of Commissioner meeting in May.
4. Proposed Budget work sessions are requested to be held by the Board of Commissioners as needed.

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## June:

1. Budget Ordinance is adopted by the Board of Commissioners typically the 1<sup>st</sup> meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states “not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance.....”
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.
3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the county in preparation for the beginning of the new fiscal year starting July 1.

## **V. Definitions, Annually Budgeted Funds and Multi-Year Funds**

### **A. Annual Fund Definitions:**

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity’s principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity’s costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity’s costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

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## B. Annually Budgeted Funds

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

Funds - Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	Budgeted
100	General	General	Annually
200	Public Safety/Emergency Management	Special Revenue	Annually
210	E911 Telephone	Special Revenue	Annually
215	Fire, Ambulance, Rescue District	Special Revenue	Annually
220	Soil Water Conservation District	Special Revenue	Annually
230	Transportation Services	Special Revenue	Annually
600	Water Pollution Control Plant	Enterprise	Annually
610	Public Utilities	Enterprise	Annually
620	East Moore Water District	Enterprise	Annually
810	Risk Management	Internal Service	Annually
<b>Above are all County Funds that are annually budgeted.</b> <b>Below are the Component Units of the County that are annually budgeted.</b>			
260	Convention & Visitor's Bureau	Comp Unit/Special Revenue	Annually
640	Airport Authority	Comp Unit/Enterprise	Annually

\*Subject to be modified

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## C. Multi-Year Funds

Below are all other funds of Moore County that are not included in the annual budget process. These are the multi-year funds and include Special Revenues, Capital Projects, Trust, Capital and Long-Term Debt Funds:

Multi-Year Funds	Fund Type	Budgeted
222 Dixie Youth Softball World Series Fund	Special Revenue	Multi-year
240 Multi-Year Grants Fund	Special Revenue	Multi-year
250 Capital Reserve - Projects	Special Revenue	Multi-year
251 Capital Reserve - Debt	Special Revenue	Multi-year
252 Capital Reserve - Enterprise	Special Revenue	Multi-year
253 Capital Reserve College Projects - SCC	Special Revenue	Multi-year
254 Capital Reserve - College Debt Service Reduction-SCC	Special Revenue	Multi-year
255 Capital Reserve – Capital Projects – MCS	Special Revenue	Multi-year
256 Capital Reserve – Schools Debt Service Reduction – MCS	Special Revenue	Multi-year
400 Community Dev Block Grant	Capital Projects	Multi-year
420 Social Services Complex	Capital Projects	Multi-year
430 County Facilities Expansion	Capital Projects	Multi-year
431 EMS Narrow Banding	Capital Projects	Multi-year
440 ARRA Capital Projects	Capital Projects	Multi-year
441 2010 LOB Public Utilities	Capital Projects	Multi-year
442 Midland Road Waterline Upgrade	Capital Projects	Multi-year
443 Vass Wastewater System Improvements	Capital Projects	Multi-year
444 Lift Station 3-4 Replacement	Capital Projects	Multi-year
445 Interceptor Sewer Rehab	Capital Projects	Multi-year
446 Edgewood Terrace Water Main	Capital Projects	Multi-year
447 2013 Water Sources Project	Capital Projects	Multi-year
449 Public Work Capital Project	Capital Projects	Multi-year
450 Airport County Capital Project	Capital Projects	Multi-year
460 Airport Capital Projects	Capital Projects	Multi-year
461 Airport Enterprise Capital Projects	Capital Projects	Multi-year
470 Schools ADM/Lottery Fund	Capital Projects	Multi-year
480 Local Education Bonds Fund	Capital Projects	Multi-year
490 Local Educational Bonds Fund	Capital Projects	Multi-year
601 WPCP Capital Project Fund	Capital Projects	Multi-year
700 RP Municipal Tax Trust Fund	Trust Fund	Multi-year
710 MV Municipal Tax Trust Fund	Trust Fund	Multi-year
720 Cooperative Extension Agency Trust Fund	Trust Fund	Multi-year
730 DSS/Sheriff Trust Fund	Trust Fund	Multi-year
910 Capital Assets Fund	Capital Assets	Multi-year
920 Long Term Debt Fund	Long Term Debt	Multi-year

\*Subject to be modified

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## VI. Processes – General Fund 100

Each Department Director is required to present their proposed budget to the budget team by the dates specified in the annual budget calendar (see section IV). The presentation by each Department Director will discuss the departmental organizational chart, fee schedule, revenue and expenditure statements. Each of these items is discussed with the budget team in detail as well as any changes or requests to these documents annually.

### A. General Fund Overview

The General Fund is the County's primary operating budget. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Below is a listing of all the departments that make up the General Fund and the organizational code (ORG) that is assigned to that general fund department. General Fund Departments (Organizational Codes) (ORG)

\*Subject to be modified

Org	Dept	Org	Dept
10011500	Governing Body	10030000	Aging
10012000	Administration	10031000	Library
10013000	Human Resources	10032500	Parks/Recreation
10014000	Finance	10033597	College Expense
10015000	Attorney	10034096	School Expense
10016000	Tax	10035036	Courts Facility Costs
10017000	Elections	10035091	Non-Departmental/JCPC
10018500	Register of Deeds	10036056	Tran Out-Cap Reserve for Courts
10019505	Sheriff	10036056	Trans Out - SCC Debt Reduction
10019508	Detention	10036056	Trans Out - Schools Debt Reduction
10020000	Day Reporting	10037040	Debt GF Principal
10021010	Public Safety/Fire Marshal	10037040	Debt GF Principal-Education
10021012	Public Safety/Communications	10037041	Debt GF Interest
10021570	Animal Operations	10037041	Debt GF Interest –Education
10022000	Solid Waste	10038000	Social Services
10023015	Planning	10039000	Health
10025020	Cooperative Extension	10045000	Information Technology
10026000	Soil/Water	10045032	Geographical Information Systems
10027000	Child Support	10047000	Property Management
10028000	Youth Services	10051037	Non-Profits
10029000	Veterans		

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## B. General Fund Revenue

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

### 1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.
- Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
- The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.

2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.
3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited into the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.
4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
  - The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
  - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.
5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the NCCMT (North Carolina Capital Management Trust) investment accounts. Transfers consist

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of amounts within the general fund that are budgeted as expenditures and are transferred to a capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

## C. General Fund Expenditures

The primary expenditures of the general fund are grouped as follows:

### SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

<b>GENERAL GOVERNMENT</b> Administration Governing Body Human Resources Finance County Attorney Tax Elections Register of Deeds Information Technology Property Management	<b>HUMAN SERVICES</b> Health Department Social Services Child Support Youth Services Veteran's Services Aging RSVP Animal Services
<b>ENVIRONMENTAL AND COMMUNITY DEVELOPMENT</b> Planning, Zoning, Inspections GIS Solid Waste Cooperative Extension Soil and Water Conservation	<b>CULTURAL DEVELOPMENT</b> Parks and Recreation Library
<b>DEBT SERVICE (excluding education)</b> Debt Principal Debt Interest	<b>PUBLIC SAFETY FUNCTIONS</b> Sheriff's Office Detention Center Day Reporting Center Public Safety Fire Marshall Public Safety Communications
<b>NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT</b> Grants Court Facility Other Transfers Non-Profits	<b>EDUCATION</b> Schools Expense Schools Debt College Expense College Debt

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The process for each expenditure category for the General Fund is described as follows:

1. Education is the largest expenditure of the general fund budget and makes up just under ½ of the general fund expenditures. Education includes funding for Moore County Schools (MCS) and Sandhills Community College.

By resolution that the Commissioners adopted on February 16, 2016, the Board of Education must submit to the Board of Commissioners an annual report of prior year expenditures broken down by Federal, State and Local expenditures and further broken down by purpose, function and project report code. This report must be submitted to the Board of Commissioners before the second regular meeting in February each year. The resolution can be viewed under the resolution section of this document.

Moore County Schools (MCS) funding is categorized into separate components and shows funding through fiscal year 2017. Each category type is described in the funding chart below:

## Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$35,328,898
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	<b>\$5,533,171</b>		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686

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2. A funding formula for Sandhills Community College (SCC) has been developed and is included under the resolution section of this document which explains how the SCC funding formula is calculated each fiscal year. Below is the historical funding chart for SCC listing the funding components through fiscal year 2017:

<b>Total Sandhills Community College Funding</b>					
FY	Current Expense	Debt Service	Cap Res/Debt	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$9,069,003
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530		\$6,060,795
	6% of Budgeted Property/Sales Tax	TOTAL	\$229,748	\$662,127	

A funding formula has not been developed for Moore County Schools (MCS) at this time but is expected to be developed soon. The funding for MCS is calculated in much the same way as SCC in that the total budgeted property and sales tax is used to estimate their funding allocation.

3. Human Services is the next largest expenditure of the general fund budget and includes Social Services, Health Services, Child Support, Youth Services, Veteran Services Aging and Senior Enrichment.
4. Public Safety follows Human Services and includes departments such as Sheriff and Detention Center, Day Reporting Center, Public Safety Communications, Fire Marshal and Animal Operations.
5. General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically, general government is funded by property taxes but there are some fees collected for finance, IT, Property Management, Register of Deeds and Elections.



- a. Property Management is tasked with maintaining all County facilities, grounds, and vehicles. The County spent two years catching up on the fleet replacement from getting behind in years of the recession. As a strategy, the budget team has adopted a plan to budget for approximately \$225,000 each fiscal year for replacement vehicles. The Office of the Sheriff provides funding from their multi-year funds for replacement vehicles for the Sheriff's department of approximately \$50,000 per fiscal year if funding is available. Public Utilities Enterprise Fund purchases their vehicles each fiscal year. The vehicle replacement plan is determined based on the following factors:
    - Seven (7) year replacement plan
    - 150,000 miles, and/or maintenance and life of vehicle
  - b. Information Technology maintains all electronic equipment for the County which includes desktop computers, laptops, printers, networks, telephones, and all communication devices. The County budgets approximately \$100,000 each fiscal year for replacement and upgrades of this equipment.
6. The Environmental and Community Development section consists of Planning, Zoning & Inspections, Solid Waste, Cooperative Extension and Soil and Water Conservation.
7. Debt Service, excluding the debt for education is included as part of the budget process and can fluctuate based on the debt owed in any given fiscal year. The County Fiscal Policy Guidelines address debt service limitations and are listed under the Debt Section of this document.
8. Cultural and Recreational is made up of Library and Parks and Recreation.
9. Transfers Out is a section of the general fund budget process and includes items such as transfers to capital reserve funds and show up as expenditures to the general fund and revenue to a capital reserve or other fund. Examples of the transfers out of the general fund are: Transfer to Capital Reserve for Governmental Projects for the Courts Facility Project, Debt Service Reductions in education and transfers to Capital Reserve for SCC and MCS future projects for Education.
10. The Board, in FY14/15, adopted the strategy to begin moving away from non-profit funding by implementing a 6-year decline. This strategy was developed because there are over 700 non-profits in the county, there is no way to equitably and fairly identify which ones to fund and not fund and what level of funding. This funding incorporated a 5% decline beginning in FY14/15, a 15% decline in FY15/16, and a 20% decline each year for FY17, FY18, FY19 and FY20. The form showing the decrease in funding by fiscal year is attached to this document in the Other Supporting Documents section.



11. Non-Departmental Funding is made up of all other categories of funding within the general fund such as: undistributed longevity and cost of living adjustments (these are budgeted in this section and later transferred to the general fund departments as needed), Sandhills Mental Health (G.S. 153A-149(c)(22)), Juvenile Crime Prevention (JCPC) costs, Partner's in Progress (PIP), Forestry Services (G.S. 106-898), School of Government, Economic Development and the Courts (G.S. 7A-302). The North Carolina G.S. 9-1 explains the Jury Commission's salary (made up of 3 members) and operating costs are to be paid by the County's general fund.

## **VII. Processes – Other Funds**

### **A. Fund 200 Public Safety-Emergency Management/ALS Tax Fund**

This fund is a special revenue fund and accounts for all county emergency medical services.

1. Revenues are primarily made up of:
  - Advanced Life Support Property Tax (ALS)
  - Insurance Payments
  - Medicaid Cost Settlement
  - Any appropriations of fund balance, if needed
2. Expenditures are primarily made up of:
  - Operations
  - Special Operations Team
  - Capital
  - Debt Service

The ALS Tax Resolution can be viewed under the Resolution Section of this document.

### **B. Fund 210 E-911 Telephone Fund**

This fund is a special revenue fund and is fully supported by Public Safety Answering Point (PSAP) funding from the North Carolina 911 Board. Funds are generated by the E911 surcharge on phone bills and appropriated fund balance, if needed. The E911 surcharge revenues are regulated by the State. Any pending legislation is reviewed each year on the allowed use of these funds.

In December of each year the County Manager is notified of the estimated funding distribution for the coming fiscal year. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. 62A-46) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by G.S. 62A-46 (b1), and the Board considered distributions remaining in the Emergency Telephone Fund for the past two years. PSAPs may

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carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board, however, may allow a PSAP to carry forward a greater amount with approval.

Each year the PSAP must reconcile the expenditures spent for the previous completed fiscal year. Until that report is reconciled, reviewed, and approved by the 911 Board, the final funding for the next budgeted fiscal year will be based on the most current financial data available for our agency.

The costs that are 911 Fund Eligible are included in the Other Supporting Documents section of this document and may be updated or changed by the NC 911 Board.

## **C. Fund 215 Rural Fire, Ambulance, Rescue District Fund**

This fund is a special revenue fund and is supported by:

- Fire protection service district tax
- Annually an amount is transferred from the EMS Fund (200) to support ALS services provided by the Fire Districts by contract. Payments are based on type of transport unit, medical responder, medium or heavy-duty number of rescue calls for EMS or ambulatory and rescue services. Payments are made annually and are included in the funding formula calculations.

The Board of Commissioners formed a Fire Commission on November 3, 2014. The rules of procedure were initially adopted by the Board of Commissioners October 7, 2014 and amended in December 2014. The Board of Commissioners established, by resolution on April 21, 2015, a Single Service District for Fire Protection, Ambulance and Rescue, which is located under the resolution section of this document. The Fire Commission has developed a funding formula for all fire districts in Moore County with a five (5) year Phase in approach which includes fire, ALS, rescue and ambulatory services. The funding formula, as well as the phase in approach and rules of procedures, is included under the other supporting documents section of this document.

## **D. Fund 220 Soil and Water Conservation Fund**

This fund is a special revenue fund which accounts for operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures are made up of tree seedling purchases, Voluntary Ag District Program expenses, and educational materials to name a few.

## **E. Fund 230 Transportation Services Fund**

This fund is a special revenue fund which provides transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receive funding to operate through state grants and user fees.

## **F. Fund 600 Water Pollution Control Plant Fund**

The Water Pollution Control Plant Fund (WPCP) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for goods or services. The WPCP is a division of Public Utilities and



treats wastewater produced within Moore County and Camp McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

## **G. Fund 610 Public Utilities Water and Sewer Fund**

Moore County Public Utilities (MCPU) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. It operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District (Fund 620) and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Sewer Sales
- Tank Rental
- Utility Management Fees
- Engineering User Fees

Expenses consist of:

- Debt Service Principal and Interest
- Administration
- Capital Outlay
- Transfers to Capital Reserve for Projects
- Maintenance
- Water Quality
- Engineering

## **H. Fund 620 East Moore Water District Fund**

East Moore Water District (EMWD) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. EMWD was established to provide water to rural areas of Moore County utilizing a USDA grant and loan.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Fees – Availability, Tap and Utility Billing Fees

# Budget Guide and Development Policy

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Expenses consist of:

- Debt Service Principal and Interest
- Bulk Water purchase from Harnett County
- Capital Outlay
- Transfers to Capital Reserve for Projects

## **I. Fund 810 Risk Management Fund**

This is the County's only Internal Service Fund. Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. This fund was established for risk management operations which include all insurance activities and the employee wellness program.

Because this is an internal service fund the main revenues for this fund come from the departments. For example: individual departments are charged for health insurance as an expense and the revenue is transferred to the Risk Management Fund to pay for the cost of health insurance.

The following items paid by the Risk Management Fund and charged back to the departments are:

- Wellness Program
- Health Insurance
- Liability and Property Insurance
- Worker's Compensation Premium and Claims
- Unemployment Premium and Claims

The following are the revenues of the Risk Management Fund:

- Insurance Reimbursements
- Transfers from the departments for the cost of the items listed above and provided to all employees of Moore County
- Retiree Health Insurance paid by the retiree

## **J. Fund 640 Moore County Airport Authority**

- Moore County Airport is a self-sustaining Enterprise Fund
- Contract between the Airport Authority and Moore County to provide financial services annually
- General Management Contract wherein the Authority was created for the purpose of operating and maintaining airport facilities in Moore County,
- Inter-local Cooperation Agreement for the utilization and disbursement of occupancy tax to fund the apron and runway expansion and safety projects at the Moore County Airport

## **K. Fund 260 Convention and Visitor's Bureau (CVB)**

- The CVB is a self-sustaining Special Revenue Fund

# Budget Guide and Development Policy



- Revenue is comprised on Occupancy Tax formed by the General Assembly of NC 1987 Session Ratified Bill, Chapter 188, Senate Bill 138, which created an act to authorize Moore County to levy a room occupancy tax May 14, 1987
- The By-Laws for the CVB, as well as the General Assembly Ratified Bill are attached to this document

## **VIII. Capital Improvement Plan**

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten-year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten-year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by administration. In December of each year and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, then make adjustments, and add an additional year. Revenues are matched to projects and forecasts for debt financing versus pay-as-you-go are completed. After the County Managers review, the Budget Team reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP, with the exception, of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities to be purchased and resources needed to keep the fleet modern is significant.

The Capital Improvement Plan is an ever-evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time-line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

The Capital Improvement Plan can be viewed as part of this document under the other supporting documents section.

## **IX. Debt Service**

Each fiscal year during the budget process the Chief Finance Officer (CFO) generates a report by the due date on the budget calendar (typically the end of February). This report shows the amount of total debt due as well as the amount of debt service to be budgeted for the coming fiscal year. This information is collected and keyed into the MUNIS system from this report by administration. The debt form provided by Finance each fiscal year is located under the forms and other supporting documents section of this document.



## A. Fiscal Policy Guidelines for Debt

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

***(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting, but is included in this document under resolutions for reference)***

## X. Fee Schedules

Pursuant to North Carolina General Statutes 12-3.1 (a,c) the Moore County Board of Commissioners has the authority to set fees. Fee Schedules are set for the departments that charge various fees for services each year and presented to the Board of Commissioners to be approved each year. The fee schedules are posted on the County website and approved as part of the Budget Ordinance each fiscal year. Each County Department that charges fees is required to post their fee schedule in their respective department for public view. The Fee Schedule form can be viewed as part of this document under the Forms Section.

# Budget Guide and Development Policy

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## **XI. Organizational Charts**

Human Resources department prepares the organizational charts due to administration by the date on the budget calendar (January). These organizational charts are distributed from administration to the Department Directors. They are reviewed and discussed when the Department Directors meet with the Budget Team as scheduled on the budget calendar (March). Any changes are updated with the Human Resources department and updated organizational charts are sent to Administration once approved by the Budget Team. A sample organizational chart is included in the forms section of this document.

## **XII. Performance Measures**

Departmental performance measures are a section for reporting that will show the Budget Team each of our departments with a short narrative of what services they provide to the citizens of Moore County. The measures also include the revenue sources and expenditures for the current fiscal year budget, the budgeted staffing positions and one or two critical measures they are tracking each month. Each sheet also shows the Department Director contact information. This same information can be found on the Moore County website at [www.moorecountync.gov](http://www.moorecountync.gov) under the dashboard measures link on the home page.

The performance measures show the budget team the trends for the last couple of years and provide a resource to the budget team members and department directors in future budget forecasting.

## **XIII. Cost Allocation Plan (CAP)**

A Cost Allocation Plan (CAP), or sometimes called the Indirect Cost Plan, distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the General Public. Examples included: county administration, purchasing and finance, attorney, human resources. Examples of operating departments include: Planning, Law Enforcement, etc.

Cost Allocation Plans can be prepared for a number of reasons, but the main reasons include:

- Claiming indirect cost associated with federal programs
- Charging enterprise funds for services provided by the General Fund
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out its programs.

The cost allocation plan is prepared in accordance with the policies and procedures contained in 2 CFR Part 225 also called OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. Actual expenditure information is obtained from the financial statements each fiscal year. Statistics used to allocate costs are also taken from actual data for each completed fiscal year.

Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used to calculate indirect costs for the FY16/17 budget.

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The county uses an outside vendor to calculate all indirect costs and receives a document from this vendor at the specified time in the budget calendar to be used for budgeting each fiscal year. More information can be found in the vendor document in the administration office.

Adopted this 18 day of October, 2016.

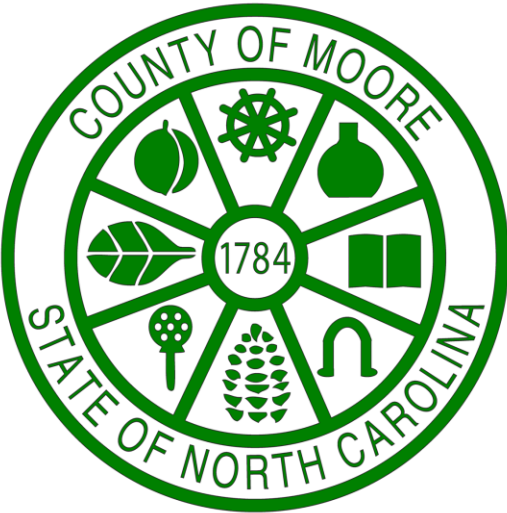
A handwritten signature in black ink, appearing to read "Nick Picerno", written over a horizontal line.

Nick J. Picerno, Chairman  
Board of Commissioners

A handwritten signature in black ink, appearing to read "Laura M. Williams", written over a horizontal line.

Laura M. Williams  
Clerk to the Board





# About County Services



Visit us on the web at [www.moorecountync.gov](http://www.moorecountync.gov)

The following section provides a brief overview of the services offered by Moore County Government. Because County government never exists in one place at one time, it is impossible to adequately present all of the services provided by County employees. However, we can point the reader to the people who can best answer any questions. The following is a short tour of County services, which attempts to provide some background about County departments and divisions. You can access County departments directly through the e-mail addresses indicated.

## **Board of Commissioners** ([clerktoboard@moorecountync.gov](mailto:clerktoboard@moorecountync.gov))

The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board.



*From Left to Right: Louis Gregory, Frank Quis, Catherine Graham, Jerry Daeke and Otis Ritter*



## About County Services

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### **Administration** ([wvest@moorecountync.gov](mailto:wvest@moorecountync.gov)); ([jparris@moorecountync.gov](mailto:jparris@moorecountync.gov))

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Capital Projects Manager, Budget Manager/Internal Auditor and Administrative Assistant. All budgeting, capital projects, management and internal controls are handled through this department.

### **Aging/Senior Center** ([tprots@moorecountync.gov](mailto:tprots@moorecountync.gov))

This department provides services that promote the well-being of older adults. The Senior Center provides many services such as nutrition, transportation, in-home aide, and resources for family caregivers to Moore County citizens aged 60 and over. Residents aged 50 and over will enjoy participating in a variety of programs and recreational activities at the Center. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill in crafts, painting, board games, knitting, woodcarving, etc. There are activities such as pickle ball, walking tracks, and fitness room and yoga classes.

### **Animal Services** ([jfurr@moorecountync.gov](mailto:jfurr@moorecountync.gov))

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals. Animal Services is an open admission shelter. Animal Services promotes the placement of adoptable pets and provides information to Moore County owners about responsible pet care. Officers provide a number of services including rabies clinic, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off site events to reach out to local residents.

### **Board of Elections** ([elections@moorecountync.gov](mailto:elections@moorecountync.gov))

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports. The Board of Elections provides fair administration and conducts all elections within the County jurisdiction according to the laws of the State of North Carolina.

### **Child Support** ([tbrewer2@moorecountync.gov](mailto:tbrewer2@moorecountync.gov))

Establishes and enforces child support orders to insure that both parents support their children. The program offers five core services including locations of non-custodial parents, establishing paternity for children born outside of marriage, establishes support obligations, collects and distributes support and enforces support obligations.

### **Cooperative Extension** ([dmcgiffin@moorecountync.gov](mailto:dmcgiffin@moorecountync.gov))

This department delivers educational programs on profitable agriculture, local foods, youth/adult leadership development and healthy families with programs developed through North Carolina State University.

### **County Attorney** ([mistyleland@moorecountync.gov](mailto:mistyleland@moorecountync.gov))

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

### **Day Reporting** ([tbrewer2@moorecountync.gov](mailto:tbrewer2@moorecountync.gov))

This division provides substance abuse education, treatment and supportive services to citizens through cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice system. Program participation provides an alternative to incarceration for the referred individuals.

# About County Services

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## **Environmental Health** ([rwittmann@moorecountync.gov](mailto:rwittmann@moorecountync.gov))

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

## **Financial Services** ([cxiong@moorecountync.gov](mailto:cxiong@moorecountync.gov))

This department is responsible for County financial record keeping and accountability.

## **Geographic Information Services (GIS)** ([rpatterson@moorecountync.gov](mailto:rpatterson@moorecountync.gov))

This department provides GIS, GPS location, and mapping solutions to support all county departments, municipalities, and citizens of Moore County. GIS uses mapping for utility modeling, maintains necessary E911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically, it is more than just a map!

## **Health Department** ([rwittmann@moorecountync.gov](mailto:rwittmann@moorecountync.gov))

Protects and promotes the public's health through the prevention and control of disease and injury. The divisions of the Health Department are: Clinical Services, Communicable Disease, Care Coordination, Health Education, Dental, Environmental Health, Women, Infant & Children (WIC) Food and Nutrition, Vital Records (Births and Deaths), Public Health Preparedness and Response and Laboratory Testing.

## **Human Resources** ([dgilbert@moorecountync.gov](mailto:dgilbert@moorecountync.gov))

In partnership with all other departments of the County, develops and administers programs designed to increase the county's effectiveness as an employer. Human Resources are committed to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment. This department tracks turnover, level of employment and length of vacancies. A consistently large number of vacancies can indicate an excessive amount of turnover and/or positions that are difficult to fill and therefore remain vacant for long periods of time. Both of these indicators alert the Human Resources Department of areas needing attention.

## **Information Technology** ([cbutts@moorecountync.gov](mailto:cbutts@moorecountync.gov))

The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County Departments. The IT department designs, implements and maintains the technology hardware, applications and programs of the County. As County departments continue to advance in technology solutions, this requires more bandwidth (internet) and data storage.

## **Library** ([alice.thomas@srls.info](mailto:alice.thomas@srls.info))

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the five (5) county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, and online catalog, and fax and copy equipment. Membership is free to county residents. The library also has a Bookmobile that operates Monday-Thursday, visiting daycare centers, schools, assisted living and retirement facilities as well as other community stops.



## About County Services

### **Moore County Public Schools** ([superintendent@ncmcs.org](mailto:superintendent@ncmcs.org))

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices based on state statutes. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides. The Moore County Schools website can be accessed at [www.ncmcs.org](http://www.ncmcs.org).

### **Parks & Recreation** ([bransom1@moorecountync.gov](mailto:bransom1@moorecountync.gov))

This department provides services to all citizens of Moore County by providing recreational opportunities for youth, adults and seniors. In addition, we host tournaments, special events, and offer programs and athletics throughout the year that are open to the public.

### **Planning & Zoning** ([densminger@moorecountync.gov](mailto:densminger@moorecountync.gov))

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long range planning and community development projects. They provide and issue all North Carolina building permits and provide all inspections required by the Department of Insurance for seven (7) of the eleven (11) municipalities located within Moore County.

### **Public Safety** ([bphillips@moorecountync.gov](mailto:bphillips@moorecountync.gov))

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.

Public Safety communications area receives processes and dispatches the appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The communications center receives all 922 calls throughout the county and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three (3) highly trained tele-communicators with emergency medical dispatch, emergency fire dispatch, and multiple job-related certifications.

The Fire Marshal protects lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as needed. This office maintains on person on call 24 hours a day, 7 days a week to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement. Moore County has an arson K-9 named FRIDAY on staff and the training for the arson canine was provided by State Farm Insurance Company and Maine Specialty Dogs.

Moore County Emergency Services (MCEMS) provides eight paramedic level ambulances, three paramedic level quick response vehicles and one shift commander vehicle responding from ten strategically located bases throughout Moore County. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 95,000 in an area of 705 square miles. MCEMS also provides additional paramedic coverage for large events, i.e. Spring Fest, Cameron Street Fair, Robbins Farmer's Day, Carthage Buggy Festival to name a few.

### **Public Utilities (MCPU)** ([rgould@moorecountync.gov](mailto:rgould@moorecountync.gov))

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant. Public Utilities provides water service to Pinehurst, Seven lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East

# About County Services

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Moore Water District and Hidden Lakes. They also provide sewer service to Pinehurst, Vass, and a few rural customers.

## **Property Management** ([blake@moorecountync.gov](mailto:blake@moorecountync.gov))

This division is responsible for maintaining County vehicles, buildings and grounds and provides services to all property owned by Moore County including vehicles and equipment, custodial services, maintenance and construction. This division provides garage services to all county vehicles, as well as fuel, maintenance and utility costs.

## **Register of Deeds** ([jmartin@moorecountync.gov](mailto:jmartin@moorecountync.gov))

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects and provides Moore County's official public records for the past, present and future. This office handles the recording and electronic recording of land records. Service includes the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates, etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

## **Risk Management – Self Insurance Fund** ([dgilbert@moorecountync.gov](mailto:dgilbert@moorecountync.gov))

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Experience modifier calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the experience modifier. The three years include not the immediate past year, but the three prior years. The experience modifier for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010 to June 30, 2013. The calculated expected losses utilizes past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification.

## **Sandhills Community College** ([dempseyj@sandhills.edu](mailto:dempseyj@sandhills.edu))

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities. The Sandhills Community College website can be accessed at [www.sandhills.edu](http://www.sandhills.edu).

## **Sheriff's Office** ([rfields@moorecountync.gov](mailto:rfields@moorecountync.gov))

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides an improved quality of life for the citizens of Moore County. It provides a safe community in which the citizens can live, work and prosper. This is accomplished in partnership with the citizens of Moore County through the highest ethical, professional and legal standards.



## About County Services

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### **Sheriff's Office-Detention Center** ([rfields@moorecountync.gov](mailto:rfields@moorecountync.gov))

The Detention Center provides a safe and secure environment for both inmates and staff in compliance with Federal and State regulations for the operations of a detention facility.

### **Social Services** ([tschrenker@moorecountync.gov](mailto:tschrenker@moorecountync.gov))

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents. Social Services touch the lives of many citizens of Moore County through the various programs administered within the department. Whether it is caring for our adult population, protecting our youngest or helping those in need of food or medical assistance, these programs make a significant impact on the overall county. Partnerships with community agencies and businesses also aid in meeting the needs of our citizens.

### **Soil & Water** ([jrussell@moorecountync.gov](mailto:jrussell@moorecountync.gov))

The Moore County Soil and Water Conservation District preserves the natural resources for all land users in Moore County by providing technical, educational and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from our office. The size of individual farms is smaller than they once were. We have had a huge increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm. This department works in conjunction with North Carolina State University.

### **Solid Waste** ([dlambert1@moorecountync.gov](mailto:dlambert1@moorecountync.gov))

Solid Waste operates seven staffed convenient centers to accept solid waste and recyclables at no charge to the citizen. One of these seven sites including the Moore County Construction and Demolition (C&D) Landfill located in Aberdeen. The Moore County Landfill is also the location for the yard waste facility and the collection site for special waste such as scrap tires and white goods. Landfill fees are charged for C&D disposal as well as yard waste.

### **Tax** ([gbriggs@moorecountync.gov](mailto:gbriggs@moorecountync.gov))

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

### **Transportation Services** ([densminger@moorecountync.gov](mailto:densminger@moorecountync.gov))

This division provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville). This department reports directly to the Planning Department.

### **Veterans Services** ([jpederson@moorecountync.gov](mailto:jpederson@moorecountync.gov))

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans. Additional assistance is provided with the property tax relief for Veterans who are rated 100% permanently disabled. Moore County has a total of approximately 10,315 veterans.

## About County Services

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Assistance is also given to widows and certain dependents of Veterans with the following: applying for death pension claims for widows of war-time veterans, dependent and indemnity compensation for widows of veterans that died as a result of a service-connected disability, applying for burial benefits, health insurance to certain eligible dependents, requests for Military service records, and applying for the North Carolina Scholarship for children of deceased, disabled or Prisoner of War/Missing in Action veterans.

### **Youth Services** ([tbrewer2@moorecountync.gov](mailto:tbrewer2@moorecountync.gov))

Provide resources that enable delinquent youth to become responsible and productive citizens. Additionally, it provides juvenile restitution, teen court, and psychological assessments for referred juveniles. Juvenile restitution allows youth, sentenced by the Juvenile Court System, to conduct community service and/or pay restitution for damages they have caused. Teen Court is an alternative system of justice wherein first-time offenders are tried by a jury of his or her peers for misdemeanor offenses. The psychological evaluation component funds psychological evaluations required by the juvenile court counselors to help determine appropriate resources required for youth involved with the Department of Juvenile Justice and Delinquency Prevention. Staff members also conduct educational training sessions as a program component to teach youth positive coping strategies with various situations.

### **Water Pollution Control Plant** ([rgould@moorecountync.gov](mailto:rgould@moorecountync.gov))

This department is a division of Public Works and treats wastewater produced within Moore County under strict guidelines of the National Pollutant Discharge Elimination System permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.



# Budget Summary



To begin the budget summary section this list will show what makes up the annual operating budget and what departments are related and reported in each fund. Each fund type is defined in the Supplemental Section of this document in the budget glossary. The budget is developed using the Budget Development Policy and Guide section of this document.

ANNUAL OPERATING BUDGET			
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund
Governing Body/Administration	Public Safety-Emergency Management	Water Pollution Control Plant	<u>Risk Management</u>
Human Resources	E911 Telephone System	Utilities - Water and Sewer	- Health Insurance
Finance	Fire, Ambulance, Rescue Districts	East Moore Water District	- Liability & Property
County Attorney	Soil Water Conservation District		- Wellness
Tax and Revaluation	Transportation Services		- Unemployment
Elections			- Worker's Compensation
Register of Deeds Information			
Technology/GIS			
Property Management			
Planning/Zoning, Inspections			
Solid Waste			
Cooperative Extension			
Soil and Water Conservation			
Health Services			
Social Services			
Child Support/Day Reporting/Youth Services			
Veteran Services			
Aging/Senior Enrichment			
Parks and Recreation			
Library			
Sheriff/Detention Center/Animal Services			
Public Safety Fire Marshal & Communications			
Education, Schools, College			
Debt Service			
Transfers to other Funds			
Mental Health			
Economic Development			

Component Units
Airport Authority
Convention & Visitor's Bureau



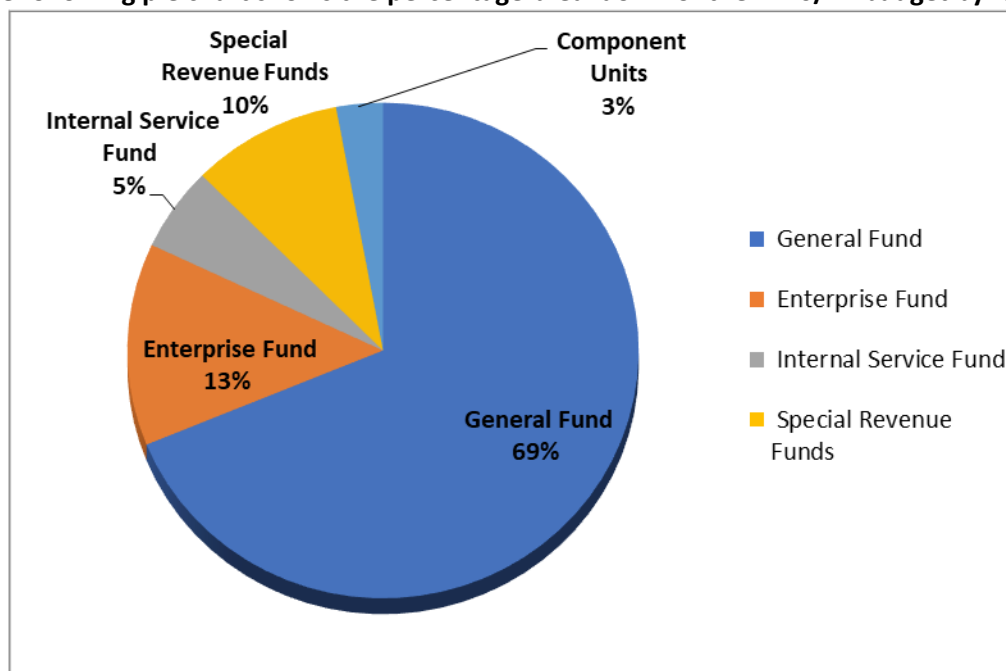
## Budget Summary

The *Budget Summary* section examines the budget at the broadest level. Shown below is a presentation of the budget summary by the sections shown on the previous page.

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
General Fund	95,624,523	102,679,929	114,071,611	115,787,913	1.50%
Enterprise Fund	18,750,120	19,692,933	19,057,145	22,216,104	16.58%
Internal Service Fund	8,353,224	10,605,592	9,108,357	9,228,842	1.32%
Special Revenue Funds	13,031,117	14,584,761	15,980,668	16,101,227	0.75%
Component Units	4,075,429	4,611,634	4,659,027	4,970,759	6.69%
Subtotal	139,834,413	152,174,849	162,876,808	168,304,845	3.33%
Less Inter-fund Transfers	(8,714,605)	(8,709,407)	(9,117,023)	(9,316,044)	2.18%
<b>Total</b>	<b>131,119,808</b>	<b>143,465,442</b>	<b>153,759,785</b>	<b>158,988,801</b>	<b>3.40%</b>

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
General Fund	89,597,922	101,521,566	114,071,611	115,787,913	1.50%
Enterprise Fund	17,450,119	18,539,304	19,057,145	22,216,104	16.58%
Internal Service Fund	8,202,349	10,236,022	9,108,357	9,228,842	1.32%
Special Revenue Funds	12,924,147	14,045,036	15,980,668	16,101,227	0.75%
Component Units	3,938,584	4,162,743	4,659,027	4,970,759	6.69%
Subtotal	132,113,121	148,504,671	162,876,808	168,304,845	3.33%
Less Inter-fund Transfers	(8,714,605)	(8,709,407)	(9,117,023)	(9,316,044)	2.18%
<b>Total</b>	<b>123,398,516</b>	<b>139,795,264</b>	<b>153,759,785</b>	<b>158,988,801</b>	<b>3.40%</b>

The following pie chart shows the percentage breakdown of the FY20/21 budget by fund.



# Budget Summary



The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2017-18, and for FY 2018-19, and the approved FY 2019-20 Budget as well as the approved FY20-20 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21.

General Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
Property taxes - current year	57,488,184	58,384,376	68,470,381	69,562,590	1.6%
Property taxes - prior years	210,948	91,904	250,000	250,000	0.0%
Penalties and interest	88,775	39,582	90,000	90,000	0.0%
Rental vehicle tax	83,432	110,466	100,000	100,000	0.0%
Sales taxes	17,015,207	19,415,302	20,800,000	19,461,339	-6.4%
Alcohol Beverage Control funds	663,698	350,763	656,000	690,000	5.2%
Interest earnings/Rebates/Other	1,147,192	1,939,583	1,500,000	1,500,000	0.0%
Departmental revenues and fees	9,044,748	10,104,809	9,800,548	10,768,941	9.9%
Social services	5,060,247	5,873,678	5,032,997	5,555,630	10.4%
Health	1,848,005	2,220,997	775,410	748,999	-3.4%
Child support enforcement	751,121	926,911	847,085	847,085	0.0%
Other grants/fees	659,432	542,929	719,820	815,002	13.2%
Aging	804,068	900,906	879,370	877,505	-0.2%
Transfers	759,466	1,777,723	2,000,000	2,000,000	0.0%
Bond Interest	0	0	150,000	150,000	0.0%
Transfer In from Capital Reserve for Debt	0	0	2,000,000	2,370,822	18.5%
<b>Total Revenues</b>	<b>95,624,523</b>	<b>102,679,929</b>	<b>114,071,611</b>	<b>115,787,913</b>	<b>1.5%</b>



## Budget Summary

The chart below shows the seven-year trend of the actual revenues received for the General Fund giving a historical analysis. The fiscal year is listed with the total general fund actual revenues for each year. The following columns show the breakdown of each revenue source and the trend by year.

Trend Analysis – General Fund Actual Revenues by Fiscal Year									
Audited Fiscal Year	General Fund Actual Revenues	General Fund Property Tax	General Fund Sales Tax	Other Taxes and Licenses	Unrestricted Intergovernmental Revenue	Restricted intergovernmental revenues	Investment Income	Charges for Services	Other
FY12-13	\$87,657,134	\$55,981,627	\$13,426,848	\$237,113	\$1,329,012	\$10,964,449	\$140,358	\$4,737,828	\$839,899
FY13-14	\$89,664,730	\$57,393,966	\$14,320,071	\$250,257	\$1,532,430	\$10,547,039	\$104,232	\$4,934,416	\$582,319
FY14-15	\$91,127,333	\$56,860,427	\$14,868,247	\$262,653	\$1,758,130	\$11,266,900	\$111,221	\$5,298,279	\$701,476
FY15-16	\$91,639,781	\$55,004,569	\$15,932,656	\$279,079	\$1,956,150	\$11,451,514	\$267,454	\$5,989,032	\$759,327
FY16-17	\$94,374,804	\$56,238,320	\$16,685,987	\$295,856	\$2,578,810	\$11,049,471	\$560,422	\$6,317,345	\$648,593
FY17/18	\$95,624,523	\$57,787,907	\$17,015,207	\$312,367	\$2,760,351	\$8,893,938	\$1,147,192	\$6,808,417	\$899,144
FY18/19	\$102,679,929	\$58,515,862	\$19,415,302	\$350,763	\$1,773,723	\$9,875,702	\$1,939,583	\$10,104,809	\$704,185

### Definitions:

Other Taxes and Licenses - privilege licenses, white goods, scrap tires, solid waste recycling

Unrestricted intergovernmental revenues - ABC funds, video franchise tax, Medicaid

Restricted intergovernmental revenues - social services, health, senior center, veterans, public safety

Charges for Services - all departmental fee charges for services, i.e. permitting, fire inspections, etc.

Other - donations, transfers in from component units such as airport and CVB, ABC profit distribution funds

The chart on the following page is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2017-18, and FY2018-2019, and the approved FY 2019-20 Budget as well as the approved FY2020-2021 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21. This chart shows each department that makes up the general fund.

# Budget Summary



General Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
Governing body	163,393	209,817	212,182	215,894	1.7%
Administration	615,443	629,233	696,673	710,754	2.0%
Human Resources	313,950	299,530	297,609	303,875	2.1%
Financial services	672,777	722,566	715,405	702,954	-1.7%
County attorney	726,934	802,303	879,839	940,002	6.8%
Tax and revaluation	1,699,512	1,946,233	1,908,260	2,024,609	6.1%
Elections	497,487	490,164	641,130	615,280	-4.0%
Register of deeds	1,760,193	1,800,094	1,525,723	1,540,545	1.0%
Information Technology/GIS	1,716,389	1,893,054	2,278,315	2,273,096	-0.2%
Property Management	3,772,228	4,396,221	4,515,301	4,550,938	0.8%
Sheriff/Detention Center	11,205,943	11,873,715	12,631,609	13,357,949	5.8%
Animal Operations	1,009,559	930,621	810,492	840,832	3.7%
Day reporting center	56,879	64,415	119,486	119,486	0.0%
Public safety and E911	1,295,492	1,341,088	1,537,671	1,577,517	2.6%
Solid Waste	2,190,461	2,810,366	2,861,483	3,092,124	8.1%
Planning/Community Development	815,781	466,622	408,714	478,707	17.1%
Planning/Permitting	-	461,347	557,878	547,375	-1.9%
Cooperative extension	237,964	261,881	281,864	298,033	5.7%
Soil and water conservation	212,618	216,988	228,836	222,948	-2.6%
Social Services	7,908,314	8,948,948	9,174,631	9,656,214	5.2%
Health	3,539,264	3,921,816	4,181,872	4,312,631	3.1%
Child support enforcement	686,116	745,144	776,693	801,339	3.2%
Youth services	77,290	68,124	91,070	99,402	9.1%
Veteran's service	196,342	205,293	226,208	232,757	2.9%
Aging/Senior Center	1,315,471	1,472,048	1,510,948	1,600,047	5.9%
Library	616,439	609,479	664,933	663,607	-0.2%
Recreation	537,834	569,936	661,654	658,005	-0.6%
College current expense	4,380,722	4,692,262	4,612,262	4,612,262	0.0%
School current expense	30,791,352	29,050,000	30,350,000	30,350,000	0.0%
School one time new school opening	-	-	739,133	-	-100.0%
School capital outlay	750,000	750,000	750,000	750,000	0.0%
School digital learning	943,542	953,920	750,000	750,000	0.0%
Debt service-principal	5,479,000	6,529,002	10,458,000	12,660,001	21.1%
Debt service-interest	2,434,157	3,822,080	6,250,016	7,089,302	13.4%
Grants/Court Facility/Non-Departmental	738,908	966,838	1,808,709	1,185,335	-34.5%
Transfer to Cap Reserve for SCC	240,168	604,165	636,782	571,886	-10.2%
Transfer to Cap Reserve for Schools	-	1,315,331	1,435,276	1,140,760	-20.5%
Transfer to Cap Reserve for Courts	-	1,314,553	2,500,486	2,724,549	9.0%
Transfer to Parks & Rec/First Bank Donation	-	-	15,000	45,000	200.0%
Transfer to CR SCC Future Debt	-	180,000	743,601	771,021	3.7%
Transfer to CR Schools Future Debt	-	-	2,175,867	-	-100.0%
Transfer to other Funds/Risk/Tax Reval	-	2,736,369	-	-	0.0%
Transfer to Emergency Mgmt	-	450,000	450,000	450,000	0.0%
Transfers to CR for Govt Projects SW Loan	-	-	-	250,877	0.0%
<b>Total</b>	<b>89,597,922</b>	<b>101,521,566</b>	<b>114,071,611</b>	<b>115,787,913</b>	<b>1.5%</b>



## Budget Summary

The following is a presentation of the revenues and expenditures for the County's Enterprise Utility Funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

Utility Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Water sales	5,245,668	5,317,960	5,851,551	6,660,463	13.8%
Sewer sales	3,828,493	4,146,044	4,185,000	4,958,421	18.5%
Tap fees	841,533	624,966	300,000	300,000	0.0%
Other utility revenues	1,308,749	1,195,688	1,113,138	1,055,290	-5.2%
Retained earnings appropriation	-	-	-	820,314	0.0%
<b>Total</b>	<b>11,224,443</b>	<b>11,284,657</b>	<b>11,449,689</b>	<b>13,794,488</b>	<b>20.5%</b>

Utility Fund Expenses	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Administration/operations	1,351,662	1,427,203	1,493,489	1,485,322	-0.5%
Maintenance	4,809,029	5,275,808	5,234,226	5,437,033	3.9%
Water quality	1,925,047	2,085,668	2,066,962	2,312,451	11.9%
Engineering	244,377	257,068	286,164	286,183	3.7%
Capital outlay	462,702	802,817	595,000	2,123,374	256.9%
Debt service	1,303,024	1,297,336	1,417,907	1,350,345	-4.8%
Non-Departmental/Transfers Out	369,342	-	355,941	799,780	124.7%
<b>Total</b>	<b>10,465,183</b>	<b>11,145,900</b>	<b>11,449,689</b>	<b>13,794,488</b>	<b>20.5%</b>

East Moore Water District Enterprise Fund	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Revenues	2,273,766	2,199,918	2,153,711	2,779,059	29.0%
Expenses	2,238,944	2,233,526	2,153,711	2,779,059	29.0%

Water Pollution Control Plant Enterprise Fund Revenue	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
User fees	5,265,673	6,475,536	5,453,745	5,642,557	3.5%
<b>Total</b>	<b>5,265,673</b>	<b>6,475,536</b>	<b>5,453,745</b>	<b>5,642,557</b>	<b>3.5%</b>

Water Pollution Control Plant Enterprise Fund Expenses	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Operations	2,264,524	2,455,540	2,779,014	2,857,983	2.8%
Capital outlay	522,258	754,762	739,553	800,000	8.2%
Debt Service	1,351,266	1,387,455	1,365,256	1,343,056	-1.6%
Transfer to Capital Reserve	280,101	467,494	525,825	624,749	18.8%
Non-Departmental	-	94,627	44,097	16,769	-62.0%
<b>Total</b>	<b>4,418,149</b>	<b>5,159,878</b>	<b>5,453,745</b>	<b>5,642,557</b>	<b>3.5%</b>

# Budget Summary



The following is a presentation of the revenues and expenditures for the County's Internal Service Fund – Risk Management Fund. Moore County is self-insured and has one internal service fund.

The Internal Service Fund, also called The Risk Management Fund, handles the following charges for the entire county and includes the following costs:

Health Insurance  
 Liability and Property Insurance  
 Unemployment Premium  
 Worker's Compensation Premium  
 Worker's Compensation Claims  
 Wellness Assessment  
 General Fund Assessment

Self-Insurance Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Revenues	8,353,224	10,605,592	9,108,357	9,228,842	1.3%
Total	8,353,224	10,605,592	9,108,357	9,228,842	1.3%

Self-Insurance Fund Expenses	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Operations	7,925,874	9,958,768	8,790,220	8,903,872	1.3%
Wellness program	276,475	277,254	318,137	324,970	2.1%
Total	8,202,349	10,236,022	9,108,357	9,228,842	1.3%



## Budget Summary

The following is a presentation of the revenues and expenditures for the County's Special Revenue Funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Property taxes	3,715,463	4,960,302	5,395,128	5,511,591	2.2%
Property taxes - prior years	8,275	6,429	10,000	10,000	0.0%
Fees / other revenues	3,350,389	3,570,696	3,635,150	3,946,173	8.6%
Appropriated fund balance	-	-	-	-	0.0%
<b>Total</b>	<b>7,074,127</b>	<b>8,537,427</b>	<b>9,040,278</b>	<b>9,467,764</b>	<b>4.7%</b>
EMS Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Operations	5,936,528	7,301,100	8,443,737	9,040,159	7.1%
Capital outlay	366,647	326,889	310,000	209,475	-32.4%
Debt Service	78,243	71,009	120,172	144,509	0.0%
Non-Departmental	-	-	166,369	73,621	-55.7%
<b>Total</b>	<b>6,381,418</b>	<b>7,698,998</b>	<b>9,040,278</b>	<b>9,467,764</b>	<b>4.7%</b>

E-911 Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Revenues - E911 telephone fees	535,146	390,654	336,854	338,676	0.5%
Appropriated Fund Balance/Other	-	-	-	-	0.0%
<b>Total</b>	<b>535,146</b>	<b>390,654</b>	<b>336,854</b>	<b>338,676</b>	<b>0.5%</b>
E-911 Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Operations	530,796	294,323	336,854	338,676	0.5%
Debt Service	-	-	-	-	0.0%
Capital outlay	478,642	18,514	-	-	0.0%
<b>Total</b>	<b>1,009,438</b>	<b>312,837</b>	<b>336,854</b>	<b>338,676</b>	<b>0.5%</b>

MCTS Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Revenues - user fees	496,445	425,176	626,182	528,518	-15.6%
Grants	432,647	505,151	919,535	631,588	-31.3%
Sale of Assets	-	-	40,000	1,000	0.0%
<b>Total</b>	<b>929,092</b>	<b>930,327</b>	<b>1,585,717</b>	<b>1,161,106</b>	<b>-26.8%</b>
MCTS Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved Budget	Percent Change
Operations	893,716	952,445	1,079,874	1,034,952	-4.2%
Capital outlay	12,300	494,884	492,000	121,466	-75.3%
Non-Departmental	-	-	13,843	4,688	-66.1%
<b>Total</b>	<b>906,016</b>	<b>1,447,329</b>	<b>1,585,717</b>	<b>1,161,106</b>	<b>-26.8%</b>

## Budget Summary



The following chart shows total County-wide expenditures for the four-year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amounts that were spent by each County Fund in FY 2017-18, and FY 2018-19 and the amounts budgeted to be spent for FY 2019-20 and FY 2020-21. This chart equals the expenditure chart at the beginning of this section but shows each fund separately.

County Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved Budget	FY 2020-21 Approved Budget	Percent Change
General fund	89,597,922	101,521,566	114,071,611	115,787,913	1.5%
Wastewater fund	4,418,149	5,159,878	5,453,745	5,642,557	3.5%
Public utilities fund	10,465,183	11,145,900	11,449,689	13,794,488	20.5%
EMWD fund	2,238,944	2,233,526	2,153,711	2,779,059	29.0%
Self-Insurance fund	8,202,349	10,236,022	9,108,357	9,228,842	1.3%
EMS fund	6,381,418	7,698,998	9,040,278	9,467,764	4.7%
E911 fund	1,009,438	312,837	336,854	338,676	0.5%
MCTS operations fund	906,016	1,447,329	1,585,717	1,161,106	-26.8%
<b>Sub Total Fund Budgets</b>	<b>123,219,419</b>	<b>139,756,056</b>	<b>153,199,962</b>	<b>158,200,405</b>	<b>3.3%</b>
Soil & Water Conservation	30,322	9,764	19,821	19,891	0.4%
Fire Districts	4,212,491	4,576,108	4,997,998	5,113,790	2.3%
CVB Fund	1,598,688	1,552,901	1,760,913	1,254,000	-28.8%
Airport Authority Fund	2,339,896	2,609,842	2,898,114	3,716,759	28.2%
<b>Total All Funds Budget</b>	<b>131,400,816</b>	<b>148,504,671</b>	<b>162,876,808</b>	<b>168,304,845</b>	<b>3.3%</b>
Less transfers	(8,714,605)	(8,709,407)	(9,117,023)	(9,316,044)	2.2%
<b>Net budget</b>	<b>122,686,211</b>	<b>139,795,264</b>	<b>153,759,785</b>	<b>158,988,801</b>	<b>3.4%</b>



## Budget Summary

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate fund balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 61% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two-month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY20 will be \$23,325,302 which will equal 25.08% of expenditures in FY 20. The FY21 budget includes no appropriation from the fund balance. The budget staff estimates the fund balance will remain relatively unchanged in FY21 or will increase due to the pay back of GO Bond advances and the results of the COVID-19 Pandemic outcomes.

Fund Balance	2018-19 Actual	2019-20 Unaudited	2020-21 Adopted
Total Revenues	\$100,902,206	\$101,087,200	\$115,787,913
Total Expenditures	\$93,192,201	\$98,110,505	\$115,787,913
Revenues Over (Under) Expenditures	\$7,710,005	\$2,976,695	-
Unassigned Fund Balance Beginning	\$32,495,050	\$33,653,413	\$36,630,108
Unassigned Fund Balance Ending	\$33,653,413	\$36,630,108	\$35,957,202
Ending Fund Balance as % of Expenditures	36.12%	37.34%	31.06%

\*Note 2019-20 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year, typically by November 1, 2020. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

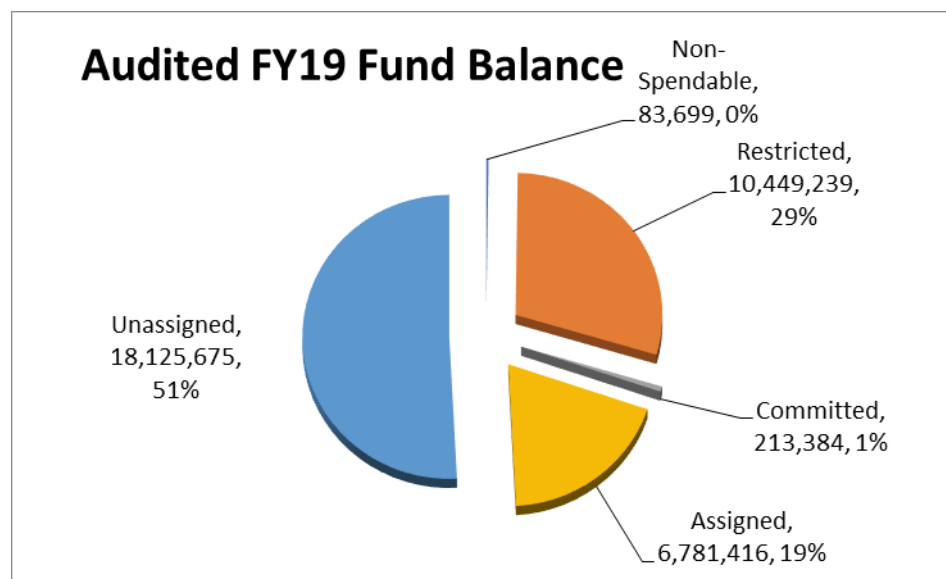
# Budget Summary



## TOTAL FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND

The Detail of each fiscal year's General Fund, fund balance is shown in the chart below by category:

<b>Non Spendable:</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
Inventories	\$106,781	\$82,304	\$92,868	\$94,394	\$83,699
Long Term Receivables/Prepaid	\$749,616	\$362,704	\$113,111	\$0	\$0
<b>Restricted for:</b>					
State Statute	\$7,089,668	\$7,034,566	\$7,590,104	\$7,581,778	\$9,085,688
Human Services	\$305,643	\$317,193	\$329,591	\$353,833	\$308,953
Building Inspections	\$0	\$0	\$0	\$0	\$192,860
Environmental Protection	\$399,435	\$417,203	\$452,363	\$532,450	\$639,827
Register of Deeds	\$101,935	\$167,439	\$202,797	\$222,865	\$221,911
<b>Committed:</b>					
Tax Revaluation	\$164,001	\$139,758	\$215,515	\$207,999	\$213,384
<b>Assigned:</b>					
Schools Debt Service	\$0	\$0	\$1,700,000	\$2,000,000	\$2,000,000
Schools Digital Learning Incentive	\$0	\$252,924	\$418,310	\$224,768	\$20,848
Parks & Recreation Capital	\$0	\$100,000		\$962,700	\$1,000,000
Court Project/Capital Projects	\$0			\$2,112,611	\$1,000,000
Riak Management	\$0			\$1,000,000	\$1,000,000
General Capital Expense	\$0	\$300,000	\$200,000	\$400,000	\$500,000
Environmental Protection	\$0			\$170,000	\$0
MCS Article 46 Assigned for Capital	\$0	\$0	\$0	\$0	\$1,000,568
Elections Capital Project	\$0	\$200,000			
Vehicle Replacement Plan	\$0	\$315,000	\$250,000	\$400,000	\$260,000
Remaining Govt Projects	\$0	\$560,240			
<b>Unassigned:</b>					
General Fund unassigned FB	<u>\$16,568,657</u>	<u>\$16,811,107</u>	<u>\$17,516,270</u>	<u>\$18,231,652</u>	<u>\$18,125,675</u>
<b>Total Audited Fund Balance</b>	<b>\$25,485,736</b>	<b>\$27,060,438</b>	<b>\$29,080,929</b>	<b>\$34,495,050</b>	<b>\$35,653,413</b>





## Budget Summary

Here is a historical comparison and trend analysis of the General Fund Revenues, Expenditures and Fund Balance including Cash Equity from the annual audit.

General Fund-Audited	FY15	FY16	FY17	FY18	FY19
Revenues	\$91,014,621	\$91,398,922	\$94,249,242	\$95,511,412	\$100,902,206
Expenditures	<u>\$88,016,373</u>	<u>\$87,203,143</u>	<u>\$89,859,421</u>	<u>\$89,597,922</u>	<u>\$93,192,201</u>
Excess Revenues over/(under) Expenditures	\$2,998,248	\$4,195,779	\$4,389,821	\$5,913,490	\$7,710,005
Transfers In	\$1,520,718	\$2,202,326	\$3,268,148	\$3,322,594	\$3,777,723
Transfers Out	<u>-\$11,405,148</u>	<u>-\$4,823,403</u>	<u>-\$5,637,478</u>	<u>-\$3,821,963</u>	<u>-\$10,329,365</u>
Over/(Under)	-\$6,886,182	\$1,574,702	\$2,020,491	\$5,414,121	\$1,158,363
Fund Balance-Beginning	\$32,371,918	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050
Fund Balance-Ending	\$25,485,736	\$27,060,438	\$29,080,929	\$34,495,050	\$33,653,413
Cash Equity	\$23,912,635	\$20,946,171	\$22,723,837	\$27,535,105	\$27,510,634

Each fiscal year, once the audit is completed the County calculates a transfer from the General Fund to the Capital Reserve Fund for Governmental Projects or the Capital Reserve Fund for Future Debt Service to be used for future capital expenditures as determined and approved by the County Board of Commissioners. The calculation is based on the County Financial Policies and Fiscal Policy Guidelines under the County Goals and Financial Policies section of this document.

Under the Reserve Policies of the Fiscal Policy Guidelines the available fund balance at the close of each fiscal year should be at least 17% of the total annual operating expenditures. For FY19 a calculation was completed taking the total expenditures of \$93,192,201 x 17% = \$15,842,674 and deduct that figure from the total unassigned fund balance of \$18,125,675 on the previous page which equals \$2,283,001. This difference is then transferred pending Board of Commissioner approval during fiscal year 2020 to the Capital Reserve for Governmental Projects Fund to pay for future capital projects or to the Capital Reserve for Debt Service on future capital projects.

For example, Moore County passed a voter referendum in May 2018 for a total of \$123,000,000 to build 3 new elementary schools for \$103,000,000 and \$20,000,000 for Sandhills Community College for a nursing education facility. The Board can approve the excess funds to be transferred into the Capital Reserve for Future Debt payments based on the future need to pay debt on the general obligation bonds knowing this debt will become county debt in the near future.

# Budget Summary



The following charts show the total fund balances in all other County funds. Following is the audited fund balances as of June 30, 2019 by Fund for all other County funds excluding the General Fund:

Fund Name	Fund Type	Beginning Fund Balance July 1, 2018	Actual Revenues	Actual Expenditures	Rev Less Expenses	Ending Fund Balance June 30, 2019
Emergency Management Fund	Special Revenue	\$2,099,893	\$8,760,627	\$8,148,998	\$611,629	\$2,711,522
E911 Telephone Fund	Special Revenue	\$733,237	\$390,654	\$312,837	\$77,817	\$811,054
Transportation Fund	Special Revenue	\$156,142	\$930,327	\$952,445	-\$22,118	\$134,024
Capital Reserve Govt Projects	Special Revenue	\$18,031,390	\$3,721,366	\$7,584,360	-\$3,862,994	\$14,168,396
Capital Reserve for Debt Service	Special Revenue	\$2,000,000	\$2,000,000	\$2,000,000	\$0.00	\$2,000,000
Capital Reserve for Enterprise	Special Revenue	\$941,775	\$491,616	\$0.00	\$491,616	\$1,433,391
Water Pollution Control Plant	Enterprise	\$17,740,518	\$6,483,565	\$5,031,169	\$1,452,396	\$19,192,914
Public Utilities Fund	Enterprise	\$24,001,764	\$12,237,551	\$12,150,973	\$86,578	\$24,088,342
East Moore Water District	Enterprise	\$1,458,315	\$2,299,918	\$2,708,445	-\$408,527	\$1,049,788
Risk Management Fund	Internal Service	\$1,232,238	\$10,605,592	\$10,231,933	\$373,659	\$1,605,897
<b>Component Units:</b>						
Airport Authority	Enterprise	\$3,526,337	\$4,493,797	\$2,948,217	\$1,545,580	\$5,071,917
Convention and Visitor's Bureau	Special Revenue	\$650,203	\$1,927,098	\$1,552,901	\$374,197	\$1,024,400

The following chart provides historical information about staffing levels for all funds and departments within Moore County. FY21 shows an increase in staffing over FY20. The bottom of the chart shows total employees by headcount as well as total Full-time equivalents or FTE's. The light blue highlighted areas show where changes have occurred.



## Budget Summary

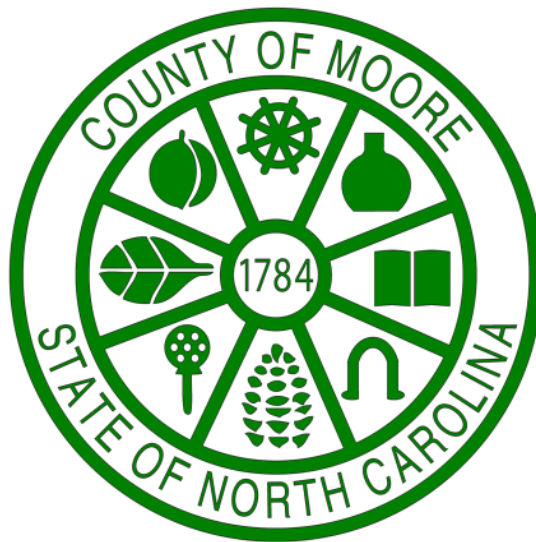
Department	FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	6		5		5		5	
Aging	20	1	20	1	20	1	20	1
Child Support	11		11		11		11	
Child Support - Day Reporting Center	0.15		0.15	1	0.15	1	0.15	1
Child Support - Youth Services	0.85		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6	
County Attorney	7		7		7		7	
Elections	4		4		4		4	
Financial Services	7		7		7		7	
Governing Body	1		1		1		1	
Health	47	1	49	1	49.75		48.75	
Human Resources	3		3		3		3	
Information Technology	12		12		12		12	
IT - Geographical Information Systems (GIS)	3		3		3		3	
Library	9		9		9		9	
Parks & Recreation	5		5		5		5	
Planning & Community Development	5.67		4.84		4.84		4.84	
Planning & Permitting/Inspections	4.83		5.83		5.08		5.08	
Public Safety - E911 Communications	15		15		16		16	
Public Safety-Fire Marshal	2.6		2.6		2.6		2.6	
Solid Waste	9		9		9		10	1
Register of Deeds	10		10		10		10	
Sheriff	80		80		86		87	
Sheriff - Detention Center	60		60		68		78	
Sheriff - Animal Operations	11	1	11	1	11	1	11	1
Social Services	104	1	108	1	108	1	108	1
Soil & Water Conservation	3		3		3		3	
Tax	24		25		25		25	
Veterans	3		3		3		3	
Property Management	27	0	27	0	27	0	27	0
<b>TOTAL GENERAL FUND 100</b>	<b>501.10</b>	<b>4</b>	<b>507.27</b>	<b>5</b>	<b>522.27</b>	<b>4</b>	<b>533.27</b>	<b>5</b>
Emergency Medical Services Fund 200	78.4		84.4		87.4		87.4	
Transportation Fund 230	13.5	3	13.33	3	13.33	2	13.33	2
Self Insurance Fund 810	1		1		1		1	
Public Works - Utilities Fund 610	40		41		41		41	
Public Works - WPCP Fund 600	19	0	19	0	19	0	19	0
<b>TOTAL OTHER FUNDS</b>	<b>151.9</b>	<b>3</b>	<b>158.73</b>	<b>3</b>	<b>161.73</b>	<b>2</b>	<b>161.73</b>	<b>2</b>
<b>Totals</b>	<b>653.00</b>	<b>7</b>	<b>666.00</b>	<b>8</b>	<b>684.00</b>	<b>6</b>	<b>695.00</b>	<b>7</b>
<b>Total Number of FTEs</b>	<b>656.5</b>		<b>670.0</b>		<b>687.0</b>		<b>698.5</b>	



**Moore County, North Carolina  
Budget Calendar  
Fiscal Year 2020-2021**

<b><u>Event</u></b>	<b><u>Date</u></b>
Operational Budget Process Begins	December 1, 2019
Board of Commissioners Retreat/Budget Planning Session	January 15, 2020
All Operating Budgets due back from Departments	February 28, 2020
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	March 9-13, 2020
County Manager and Budget Team Review Requests	April 30, 2020
FY21 Budget Presented to Board of Commissioners and Call to Public Hearing	May 5, 2020
Budget Work Sessions with the Board of Commissioners Held (May 20, 2020 through June 16, 2020)	May-June 2020
Budget Public Hearing	May 19, 2020
Budget Adoption	June 23, 2020

Additional Budget information is available in the Budget Policy Guide and Development Section of this manual. The budget Development Policy discusses the Budget Process and Policy in much more detail and includes a full detailed calendar.



# General Fund



The *General Fund* accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations. These departments are broken down into categories of General Government, Public Safety, Environmental, Human Services, Cultural, Education, Debt and Transfers.

The following chart shows the breakdown of the General Fund departments by category and how they are reported in the annual Comprehensive Annual Financial Report (CAFR) and this budget book:

## SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

### GENERAL GOVERNMENT

Administration  
Governing Body  
Human Resources  
Finance  
County Attorney  
Tax and Revaluation  
Elections  
Register of Deeds  
Information Technology/GIS  
Property Management

### HUMAN SERVICES

Health Department  
Social Services  
Child Support  
Veteran's Services  
Aging/Senior Center

### CULTURAL DEVELOPMENT

Parks and Recreation  
Library

### ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections  
Solid Waste  
Cooperative Extension  
Soil and Water Conservation

### PUBLIC SAFETY FUNCTIONS

Sheriff's Office  
Sheriff - Detention Center  
Sheriff - Animal Operations  
Day Reporting Center  
Youth Services  
Public Safety Fire Marshal  
Public Safety Communications

### DEBT SERVICE

Debt Principal  
Debt Interest

### EDUCATION

Schools Expense, Capital, Digital Learning  
Schools Debt  
College Expense  
College Debt

### NON-DEPARTMENTAL/NON-PROFITS/TRANSFERS OUT

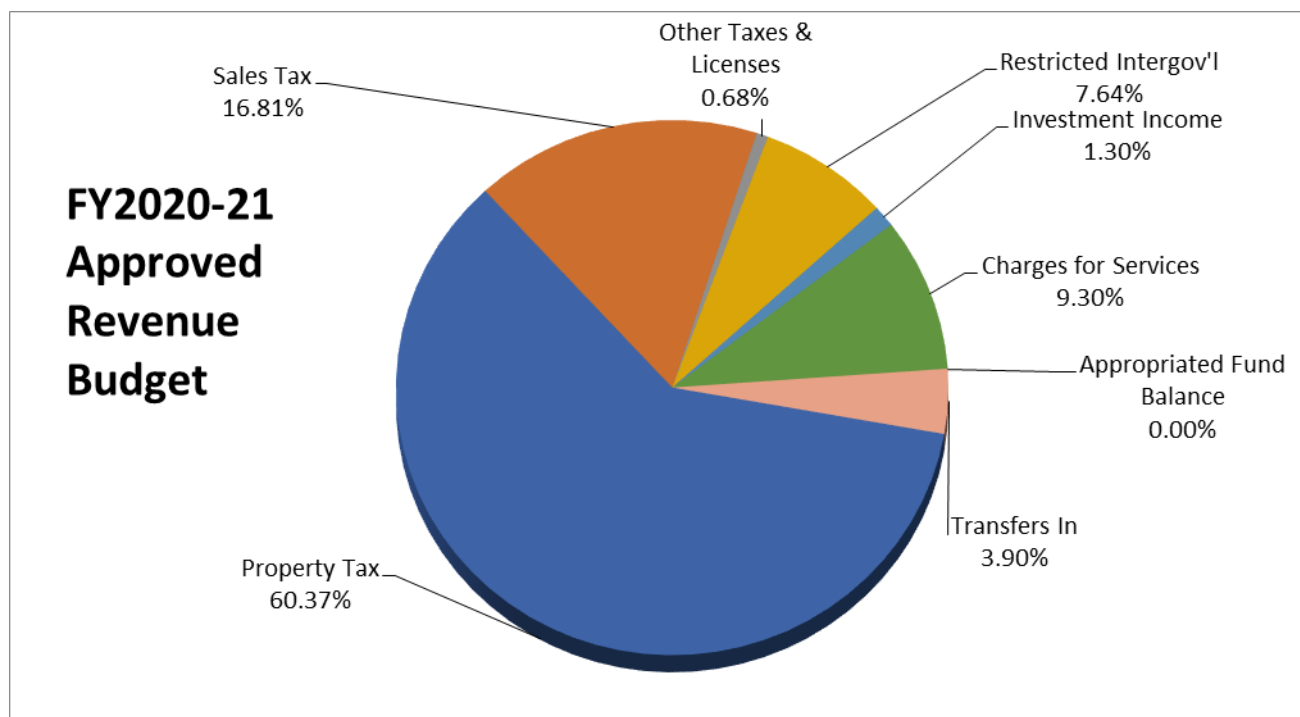
Grants/Transfers Out to Cap Reserve and Project Funds  
Courts Facility Costs  
Non-Profits/Non- Departmental



## General Fund

The following is a presentation of revenues in the General Fund. It includes actual "audited" revenues received for FY2017-18 and FY 2018-19, the original adopted budget for FY 2019-20, and the approved FY 2020-21 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21.

General Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
Property Tax	\$ 57,787,907	\$ 58,515,862	\$ 68,810,381	\$ 69,902,590	1.59%
Sales Tax	\$ 17,015,207	\$ 19,415,302	\$ 22,800,000	\$ 19,461,339	-14.64%
Other Taxes & Licenses	\$ 752,045	\$ 461,229	\$ 756,000	\$ 790,000	4%
Restricted Intergovernmental	\$ 8,893,938	\$ 10,465,421	\$ 8,254,682	\$ 8,844,221	7.14%
Investment Income	\$ 1,147,192	\$ 1,939,583	\$ 1,500,000	\$ 1,500,000	0%
Charges for Services	\$ 9,268,768	\$ 10,104,809	\$ 9,800,548	\$ 10,768,941	9.88%
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	-100%
Transfers In	\$ 759,466	\$ -	\$ 2,150,000	\$ 4,520,822	110.27%
<b>Total</b>	<b>\$ 95,624,523</b>	<b>\$ 100,902,206</b>	<b>\$ 114,071,611</b>	<b>\$ 115,787,913</b>	<b>1.50%</b>

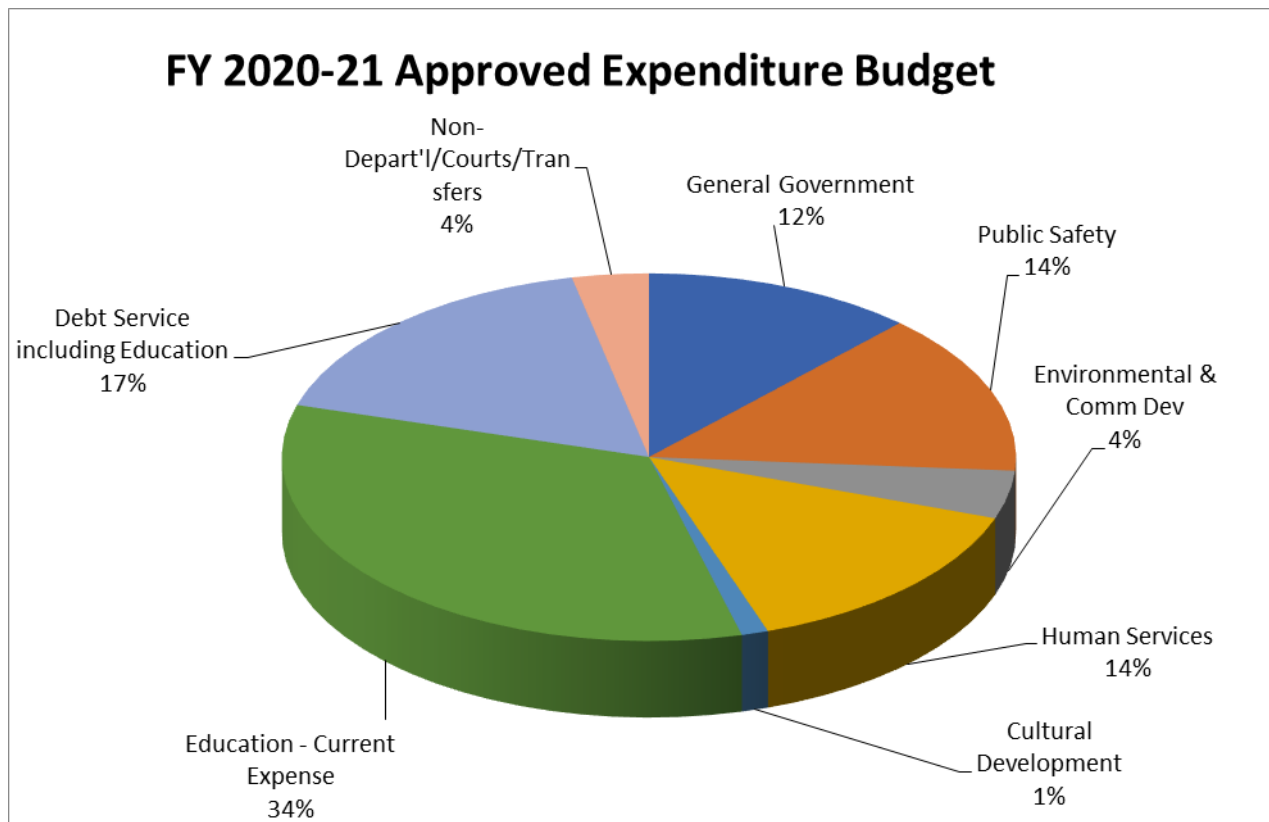


## General Fund



The following is a presentation of expenditures in the General Fund. It includes actual "audited" spending for FY 2017-18 and 2018-19, the original adopted budget for FY 2019-20, and the approved FY 2020-21 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21.

General Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
General Government	\$ 11,938,306	\$ 12,889,205	\$ 13,670,437	\$ 13,877,947	1.52%
Public Safety	\$ 13,645,163	\$ 13,977,963	\$ 15,190,328	\$ 16,445,186	8.26%
Environmental & Comm Dev	\$ 3,456,824	\$ 4,117,204	\$ 4,338,775	\$ 4,890,064	12.71%
Human Services	\$ 13,645,507	\$ 14,293,249	\$ 15,870,352	\$ 16,602,988	4.62%
Cultural Development	\$ 1,154,273	\$ 1,179,415	\$ 1,326,587	\$ 1,366,612	3.02%
Education - Current Expense	\$ 36,865,616	\$ 37,365,688	\$ 37,201,395	\$ 38,945,929	4.69%
Debt Service including Education	\$ 7,913,157	\$ 10,351,082	\$ 16,708,016	\$ 19,749,303	18.20%
Non-Depart'l/Courts/Transfers	\$ 979,076	\$ 2,181,391	\$ 9,765,721	\$ 3,909,884	-19.58%
Less Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 89,597,922</b>	<b>\$ 96,355,197</b>	<b>\$ 114,071,611</b>	<b>\$ 115,787,913</b>	<b>1.50%</b>



The following page is a presentation of expenditures by department.



## General Fund

General Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Approved Budget	Percent Change
Governing body	163,393	209,817	212,182	215,894	1.7%
Administration	615,443	629,233	696,673	710,754	2.0%
Human Resources	313,950	299,530	297,609	303,875	2.1%
Financial services	672,777	722,566	715,405	702,954	-1.7%
County attorney	726,934	803,303	879,839	940,002	6.8%
Tax and revaluation	1,699,512	1,946,233	1,908,260	2,024,609	6.1%
Elections	497,487	490,164	641,130	615,280	-4.0%
Register of deeds	1,760,193	1,600,094	1,525,723	1,540,545	1.0%
Information Technology/GIS	1,716,389	1,893,054	2,278,315	2,273,096	-0.2%
Property Management	3,772,228	4,196,221	4,515,301	4,550,938	0.8%
Sheriff/Detention Center	11,205,943	11,573,715	12,631,609	13,357,949	5.8%
Animal Operations	1,009,559	930,621	810,492	840,832	3.7%
Day reporting center	56,879	64,415	119,486	119,486	0.0%
Public safety and E911	1,295,492	1,341,088	1,537,671	1,577,517	2.6%
Solid Waste	2,190,461	2,810,366	2,861,483	3,092,124	8.1%
Planning/Community Development	815,781	366,622	408,714	478,707	17.1%
Planning/Permitting	-	461,347	557,878	547,375	-1.9%
Cooperative extension	237,964	261,881	281,864	298,033	5.7%
Soil and water conservation	212,618	216,988	228,836	222,948	-2.6%
Social Services	7,908,314	8,048,948	9,174,631	9,656,214	5.2%
Health	3,539,264	3,821,816	4,181,872	4,312,631	3.1%
Child support enforcement	686,116	745,144	776,693	801,339	3.2%
Youth services	77,290	68,124	91,070	99,402	9.1%
Veteran's service	196,342	205,293	226,208	232,757	2.9%
Aging/Senior Center	1,315,471	1,472,048	1,510,948	1,600,047	5.9%
Library	616,439	609,479	664,933	663,607	-0.2%
Recreation	537,834	569,936	661,654	658,005	-0.6%
College current expense	4,380,722	4,692,262	4,612,262	4,612,262	0.0%
School current expense	30,791,352	29,050,000	30,350,000	30,350,000	0.0%
School one-time new school opening	-	-	739,133	-	-100.0%
School capital outlay	750,000	750,000	750,000	750,000	0.0%
School digital learning	943,542	750,000	750,000	750,000	0.0%
Debt service-principal	5,479,000	6,529,002	10,458,000	12,660,001	21.1%
Debt service-interest	2,434,157	3,495,000	6,250,016	7,089,302	13.4%
Grants/Court Facility/Non-Departmental	738,908	866,838	1,808,709	1,185,335	-34.5%
Transfer to Cap Reserve for SCC	240,168	604,165	636,782	571,886	-10.2%
Transfer to Cap Reserve for Schools	-	1,315,331	1,435,276	1,140,760	-20.5%
Transfer to Cap Reserve for Courts	-	1,314,553	2,500,486	2,724,549	9.0%
Transfer to Parks & Rec/First Bank	-	-	15,000	45,000	200.0%
Transfer to CR SCC Future Debt	-	180,000	743,601	771,021	3.7%
Transfer to CR Schools Future Debt	-	-	2,175,867	-	-100.0%
Transfer to other Funds	-	-	-	-	0.0%
Transfer to Emergency Management	-	450,000	450,000	450,000	0.0%
Transfers to CR for Govt Projects SW Loan	-	-	-	250,877	0.0%
<b>Total</b>	<b>89,597,922</b>	<b>96,355,197</b>	<b>114,071,611</b>	<b>115,787,913</b>	<b>1.5%</b>

## Governing Body

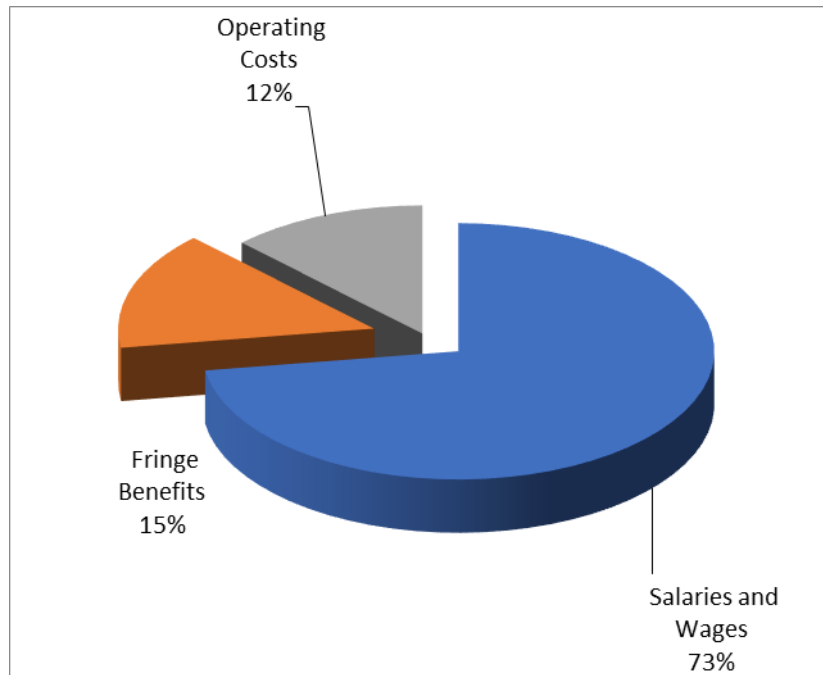


The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	116,119	155,158	155,158	156,749	1.0%
Fringe Benefits	25,999	29,995	31,074	32,210	3.7%
Operating Costs	21,275	25,876	25,950	26,935	3.8%
Capital Outlay					0.0%
<b>Total</b>	<b>163,393</b>	<b>211,029</b>	<b>212,182</b>	<b>215,894</b>	<b>1.7%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	1	0.0%

The Governing Body consists of five (5) Moore County Board of Commissioners and the Clerk to the Board. The FY20-21 adopted budget is flat as compared to the FY19-20 budget and has continued to remain approximately the same in operating costs than previous years. The increase in fringe benefits is due to an increase in retirement costs. You will see the increases in salaries and fringe benefits throughout all departments for FY21. Increases are due to the pay study conducted in FY19 and the annual increase in retirement cost percentages. This department is supported by the revenue from property tax.





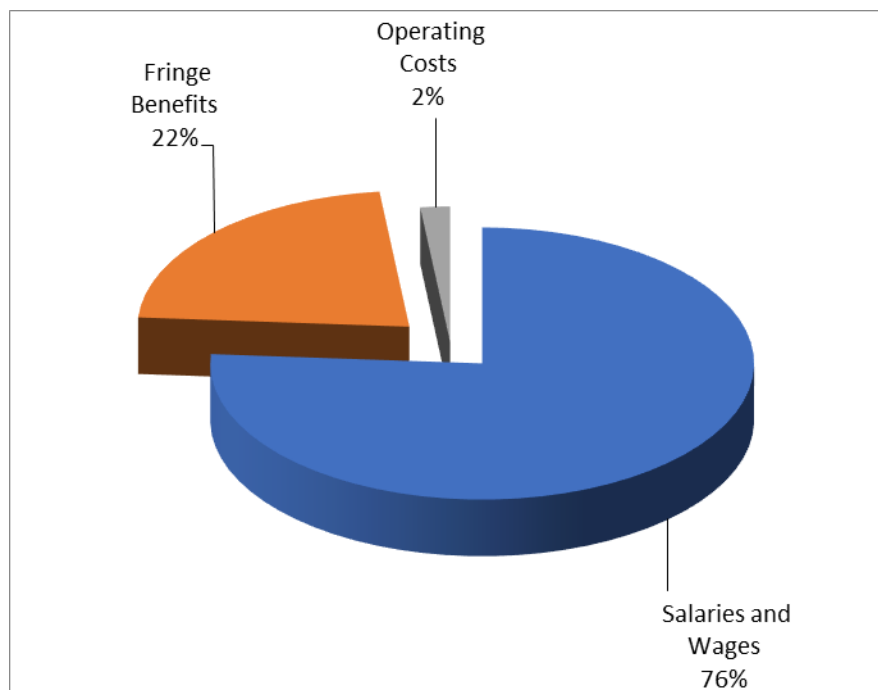
## Administration

The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	455,244	506,509	530,331	540,817	2.0%
Fringe Benefits	130,528	136,261	149,087	157,425	5.6%
Operating Costs	17,135	14,569	17,255	12,512	-27.5%
Capital Outlay					0.0%
<b>Total</b>	<b>602,907</b>	<b>657,339</b>	<b>696,673</b>	<b>710,754</b>	<b>2.0%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	6	5	5	5	0.0%

The Administration department includes the County Manager, Assistant County Manager, Internal Auditor, Administrative Assistant, and the Capital Projects Manager. The budget had a 2% increase due the Pay Plan Study the county conducted in FY19 and the corresponding increases in the retirement costs with Fringe Benefits climbing 1.2% over the previous fiscal year. This department is supported by the revenue from property tax.



# Human Resources

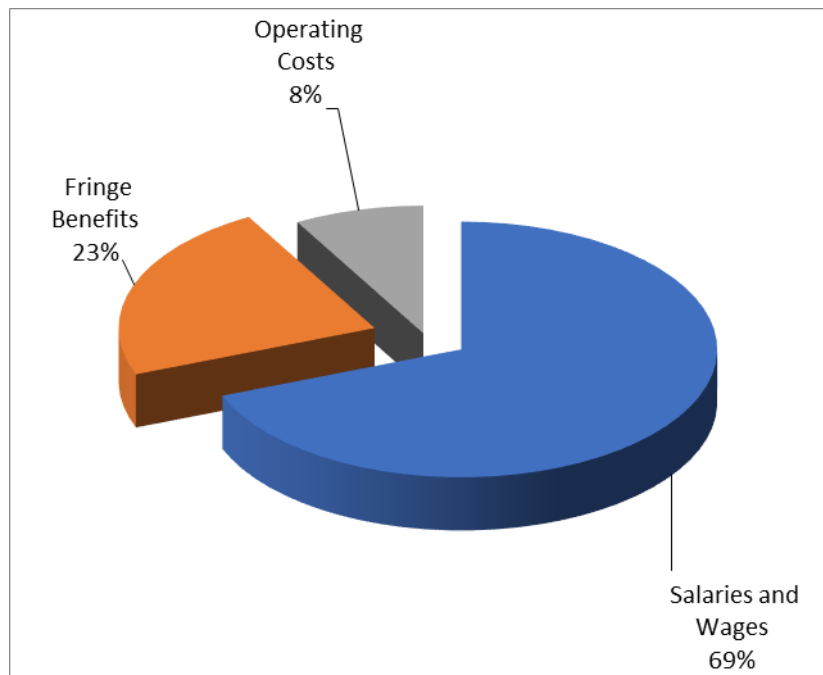


The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	206,644	184,156	206,233	209,985	1.8%
Fringe Benefits	57,738	60,462	66,153	68,993	4.3%
Operating Costs	49,568	22,638	25,223	24,897	-1.3%
Capital Outlay					0.0%
<b>Total</b>	<b>313,950</b>	<b>267,256</b>	<b>297,609</b>	<b>303,875</b>	<b>2.1%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	3	0.0%

There has been minimal change to the Human Resources budget over the four-year period, which reflects a continuing level of service. Human Resources conducted a Pay Study for all county positions during fiscal year 2019. We have budgeted for the pay study increases in fiscal year 2021, so all departments will reflect this change. The increase in fringe benefits is due to a 1.2% increase in the retirement contribution the employer is required to pay. The department is supported by the revenue from property tax.





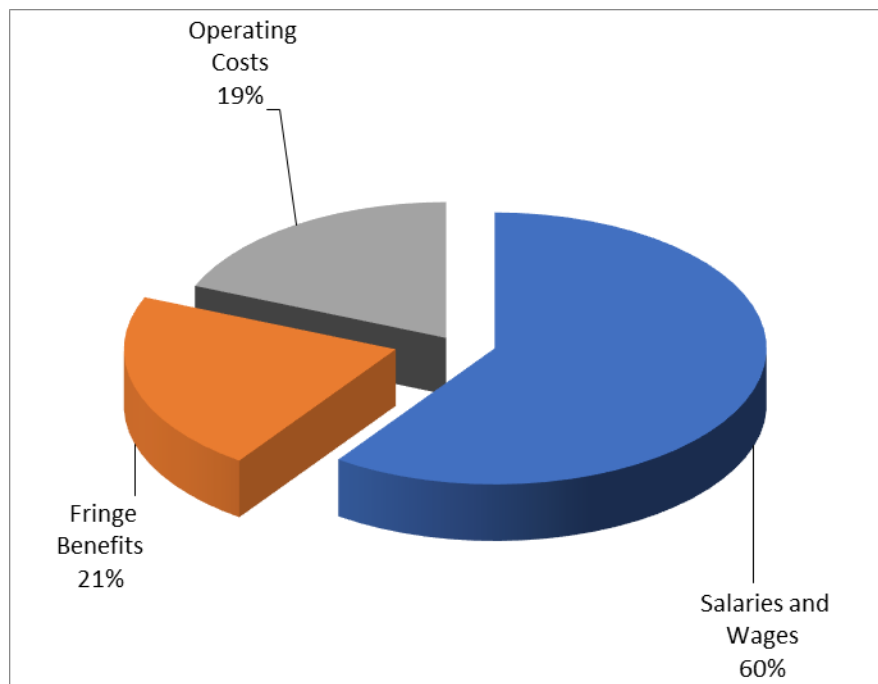
## Financial Services

The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, Citizens, and other users of the County's financial information. Finance manages directs and safeguards the assets of Moore County in an efficient effective and appropriate manner.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	418,292	427,292	435,721	420,021	-3.6%
Fringe Benefits	134,823	137,464	147,122	151,176	2.8%
Operating Costs	127,766	139,011	132,562	131,757	-0.6%
Capital Outlay					0.0%
<b>Total</b>	<b>680,881</b>	<b>703,767</b>	<b>715,405</b>	<b>702,954</b>	<b>-1.7%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	7	0.0%

The Financial Services Department has remained relatively flat with a slight decrease in salaries due to employee turnover and increase in fringe costs due to the retirement contribution increase. The department is supported by the revenue from property tax.



# County Attorney

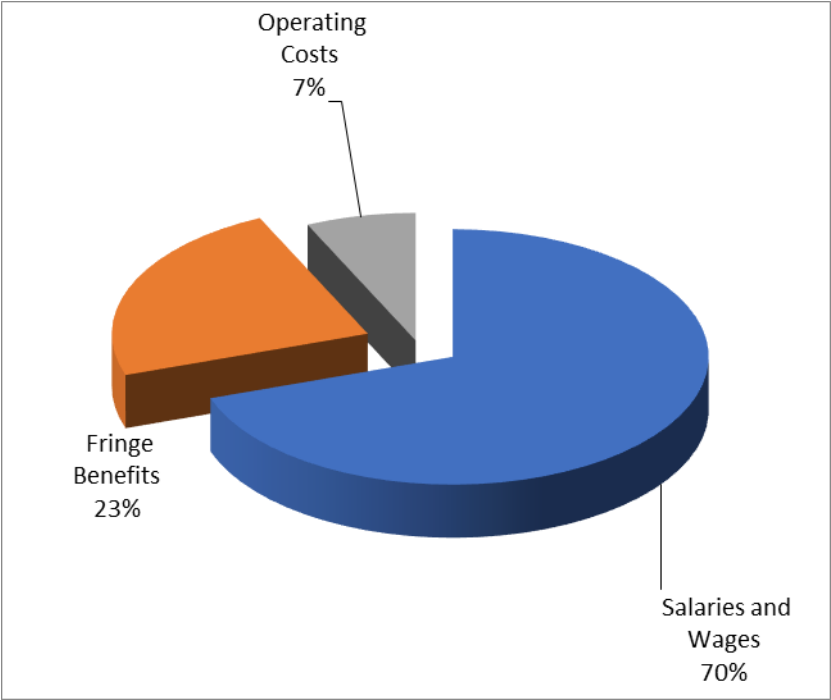


The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	523,148	601,934	625,296	655,640	4.9%
Fringe Benefits	155,921	174,450	189,316	219,135	15.8%
Operating Costs	47,865	56,227	65,227	65,227	0.0%
Capital Outlay					0.0%
<b>Total</b>	<b>726,934</b>	<b>832,611</b>	<b>879,839</b>	<b>940,002</b>	<b>6.8%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	7	0.0%

The County Attorney's Office Budget includes additional funding for attorney salary increases and fringe costs based on the increases in the pay study conducted by the county during FY19 and in effect for FY20 as well as the retirement contribution of a 1.2% increase for all local government employers. The Attorney's Office does budget for revenue amount of \$6,000 for fees paid to the County for a conference each year. The remainder of the funding is supported by the revenue from property tax.





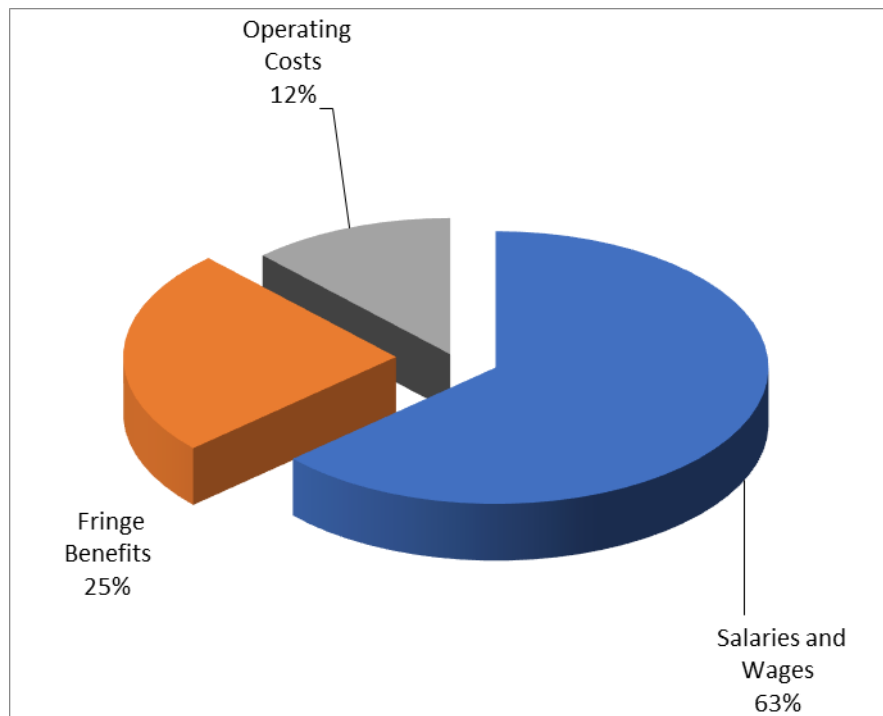
## Tax

The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	1,147,175	1,167,014	1,253,958	1,282,105	2.2%
Fringe Benefits	413,960	434,978	478,447	497,999	4.1%
Operating Costs	102,582	167,705	175,855	244,505	39.0%
Capital Outlay	10,500				0.0%
Total	1,674,217	1,769,697	1,908,260	2,024,609	6.1%

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	24	25	25	25	0.0%

The Tax Department budget includes an overall increase of 6.1%. The State DMV system started in FY14/15. This budget includes an increase in salaries due to the pay study and fringe benefits due to the increase of retirement cost increases mandated by the state. The operating cost increase is for a purchase of software to process tax foreclosure property. Revenues are supported by the property tax collections.



# Elections

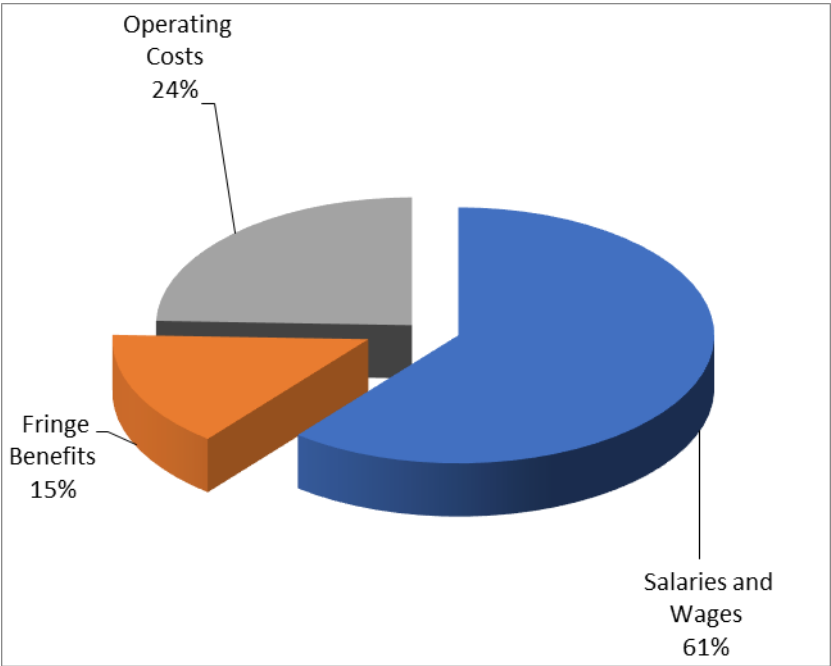


The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	316,507	329,293	333,456	373,982	12.2%
Fringe Benefits	69,682	74,829	87,427	90,851	3.9%
Operating Costs	111,298	160,151	220,247	150,447	-31.7%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>497,487</b>	<b>564,273</b>	<b>641,130</b>	<b>615,280</b>	<b>-4.0%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	4	4	4	4	0.0%

The Elections budget is 4% lower than FY19/20. The overall decrease is mainly due to equipment costs and other operating costs. The increases in salary and fringe is due to the pay plan adjustments from FY20 and the mandate from the state for the employer retirement contribution of 1.2%. The revenue funding is supported by the property tax.





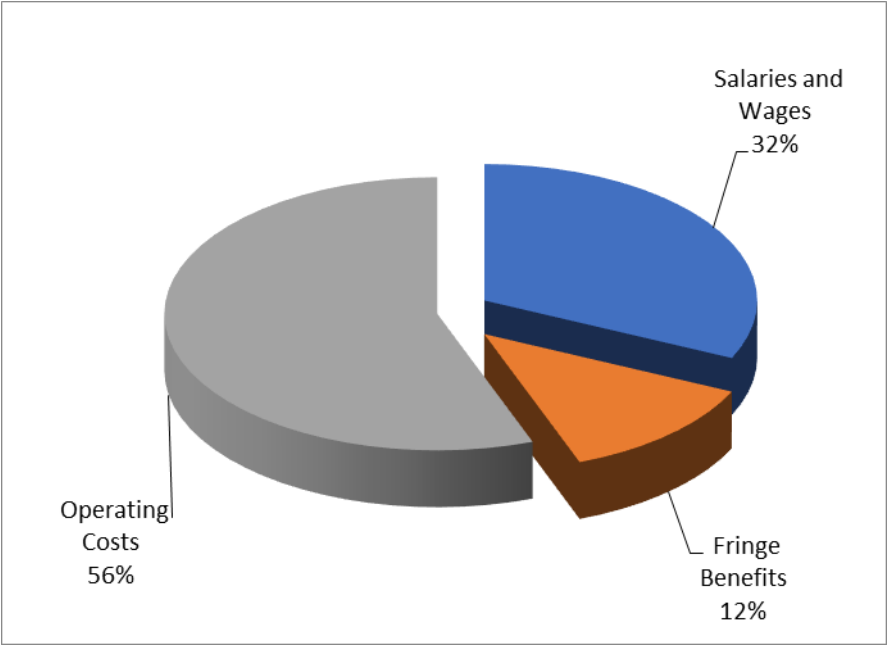
## Register of Deeds

The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	461,553	451,979	480,100	491,838	2.4%
Fringe Benefits	165,466	176,300	183,356	190,892	4.1%
Operating Costs	1,133,174	1,171,815	862,267	857,815	-0.5%
Capital Outlay					0.0%
<b>Total</b>	<b>1,760,193</b>	<b>1,800,094</b>	<b>1,525,723</b>	<b>1,540,545</b>	<b>1.0%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	10	0.0%

The Register of Deeds budget is relatively flat as compared to the previous budget. The increase in fringe benefits is due to the retirement mandate by the state of 1.2% increase. This department typically generates enough revenue from fees to support the operation.



# Sheriff

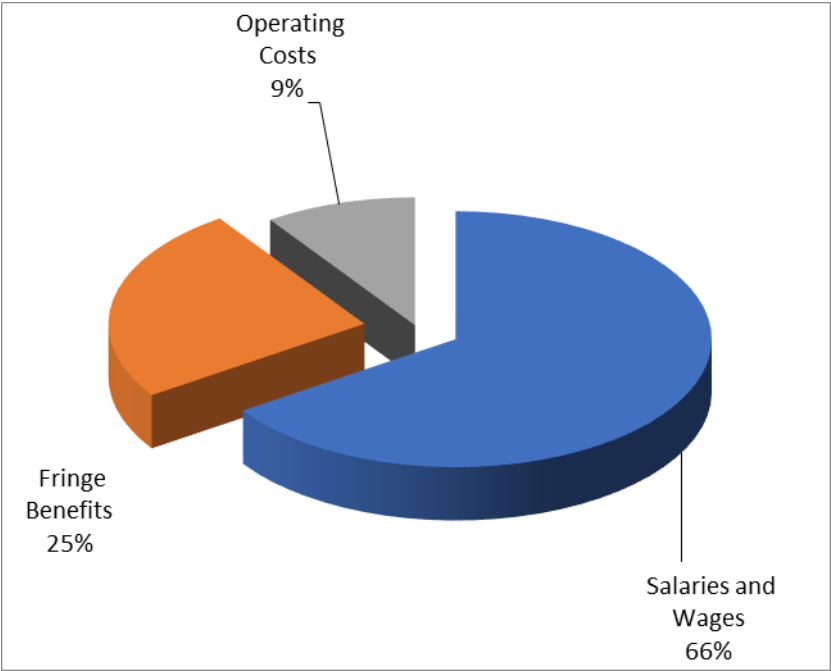


The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work, and prosper.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	4,371,302	4,878,104	4,960,608	5,119,940	3.2%
Fringe Benefits	2,025,270	1,762,155	1,832,388	1,937,235	5.7%
Operating Costs	647,881	709,217	842,996	747,677	-11.3%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>7,044,453</b>	<b>7,349,476</b>	<b>7,635,992</b>	<b>7,804,852</b>	<b>2.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	80	80	86	87	1.2%

The majority of the increase in this year's Sheriff's Department budget is related to the increase in one (1) new deputy position. This also includes the results of the pay study as well as the increase in the retirement mandate from the state of a 1.2% increase. The Sheriff's Office budgeted revenue is \$321,002 which consists of an array of fees including Civil Process, Off-Duty Assignments, Concealed Carry Permits and Fingerprinting. The remainder of funding is supported by property tax collections.





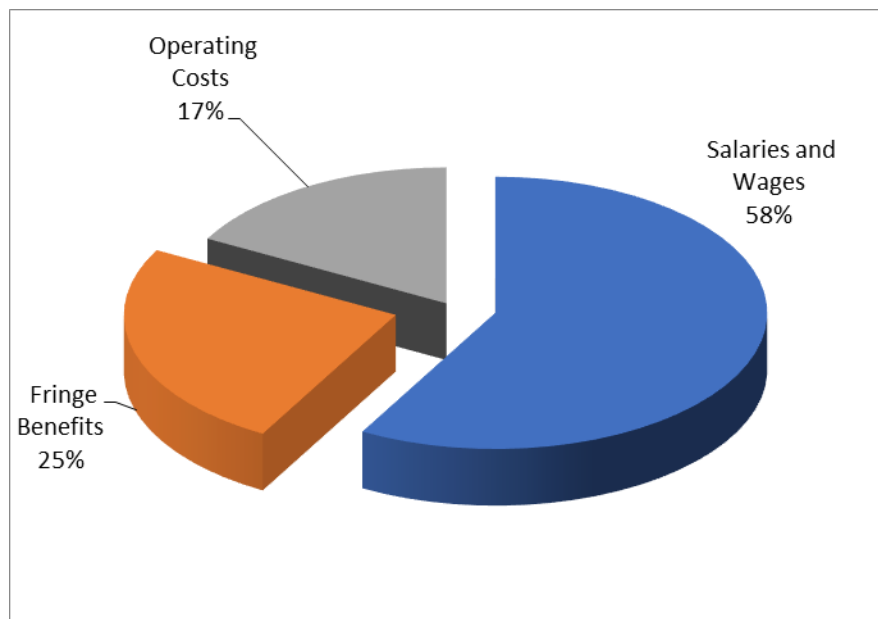
## Detention Center

The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	2,379,712	2,484,189	2,861,260	3,227,895	12.8%
Fringe Benefits	947,929	967,652	1,205,377	1,375,203	14.1%
Operating Costs	832,930	772,397	928,980	949,999	2.3%
Capital Outlay					0.0%
<b>Total</b>	<b>4,160,571</b>	<b>4,224,238</b>	<b>4,995,617</b>	<b>5,553,097</b>	<b>11.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	60	68	68	78	14.7%

The Detention Center budget for FY20-21 includes an 11.2% increase in salaries and fringes due to the addition of ten (10) new detention center officers being added. The Detention Center revenue is made up of \$932,793 in fees from State inmates, telephone deposits, commissary, video visitation, sick fees, litter removal and housing fees. The remainder of funding is supported by property tax collections.



# Day Reporting

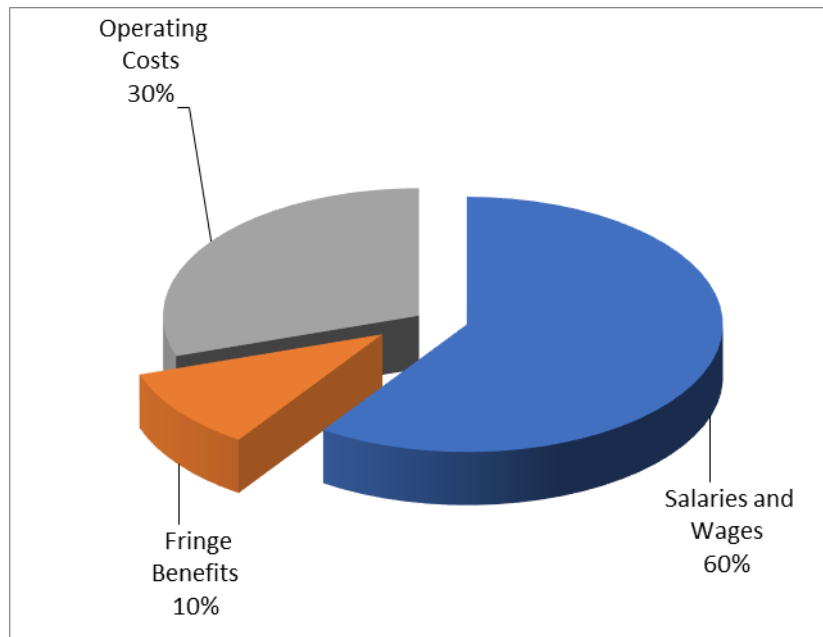


The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	39,185	44,804	71,265	71,074	-100%
Fringe Benefits	5,677	7,808	11,779	12,413	5%
Operating Costs	12,017	11,803	36,442	35,999	-1%
Capital Outlay					0%
<b>Total</b>	<b>56,879</b>	<b>64,415</b>	<b>119,486</b>	<b>119,486</b>	<b>0%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	0.15	0.15	0.65	0.65	0%

The Day Reporting Center is typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process. FY20/21 Budget has remained flat as compared to FY19/20. No county property tax dollars support this department. The position is shared with our Youth Services department on the next page.





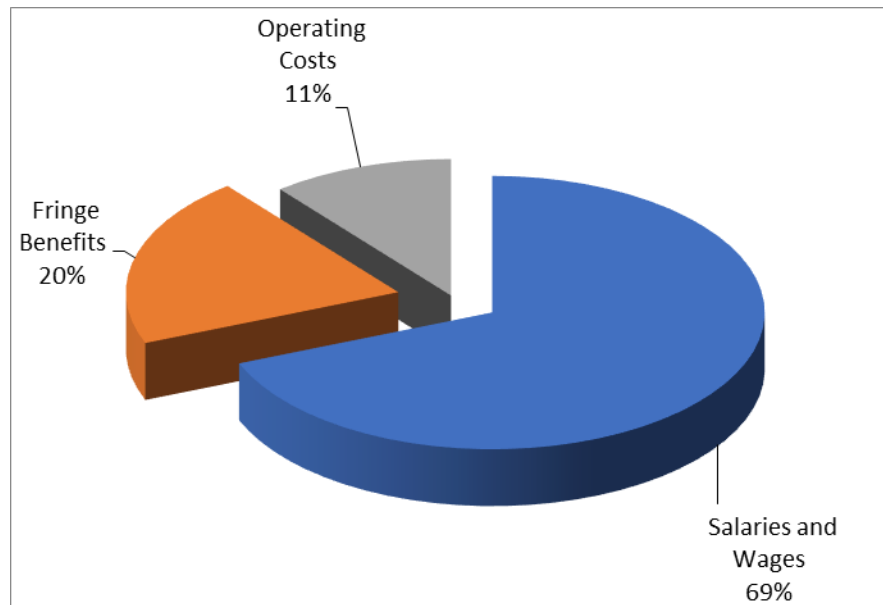
## Youth Services

The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	52,740	45,197	61,249	63,871	4.3%
Fringe Benefits	16,205	15,997	18,039	18,782	4.1%
Operating Costs	8,345	6,930	11,782	10,013	-15.0%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>77,290</b>	<b>68,124</b>	<b>91,070</b>	<b>92,666</b>	<b>1.8%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	0.85	0.85	0.85	0.85	0.0%

The Youth Services budget is funded through the JCPC (Juvenile Crime Prevention Commission) grant. The budget/funding has remained relatively flat as compared to FY19/20 in overall funding. This position is shared with the Day Reporting Center on the previous page. This department is not supported by county property tax revenue.



# Fire Marshal

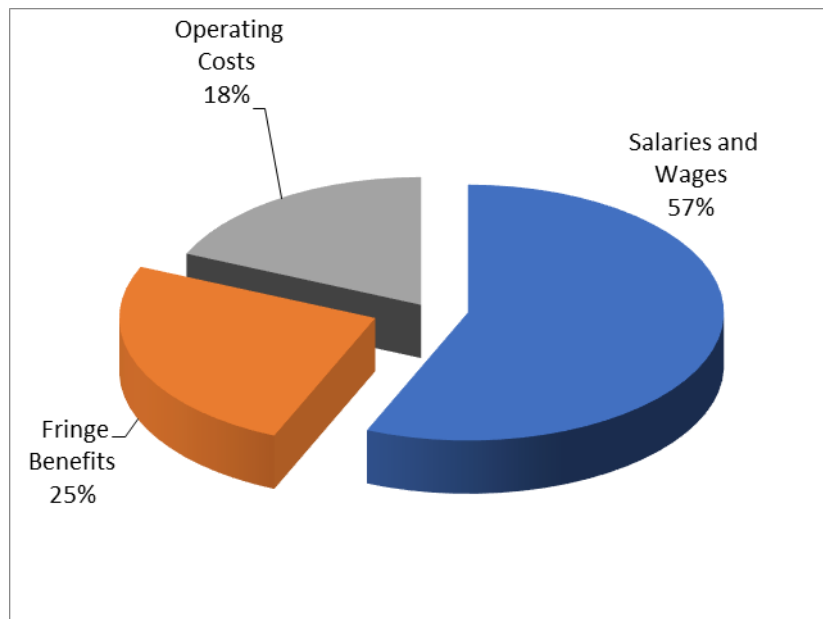


The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	159,040	163,113	170,325	173,731	2.0%
Fringe Benefits	53,034	54,081	74,710	77,280	3.4%
Operating Costs	47,990	54,302	65,661	56,755	-13.6%
Capital Outlay					0.0%
<b>Total</b>	<b>260,064</b>	<b>271,496</b>	<b>310,696</b>	<b>307,766</b>	<b>-0.9%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	2.60	2.60	2.60	2.60	0.0%

The Fire Marshal budget is unchanged for FY20/21 overall. The fringe increases were due to increase costs in the state mandate for retirement costs of a 1.2% increase. Budgeted Revenue for the Fire Marshal is \$5,000 which is collections for fire inspection fees. The remainder of the funding for this department comes from the support of the property taxes.





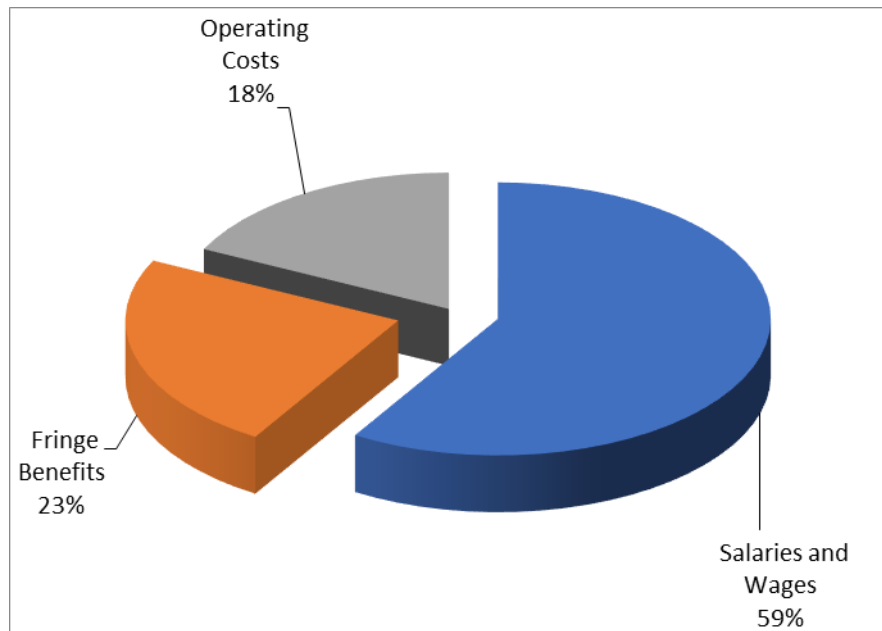
## Public Safety - Communications

Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	658,385	696,793	730,437	746,149	2.2%
Fringe Benefits	239,714	244,304	286,736	298,000	3.9%
Operating Costs	137,329	128,496	209,802	225,602	7.5%
Capital Outlay			-	-	0.0%
<b>Total</b>	<b>1,035,428</b>	<b>1,069,593</b>	<b>1,226,975</b>	<b>1,269,751</b>	<b>3.5%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	15	15	16	16	0.0%

The E-911 communications budget shows an increase from fiscal year 2020-2021 as compared to fiscal year 2020-21 due to the pay study increases created from fiscal year 2020 and the increase in the retirement state mandate. Operating costs consist of increases in telephone costs, increase call volume, tower leases and maintenance and repairs of existing equipment. The department is supported by the revenue from property tax.



## Solid Waste

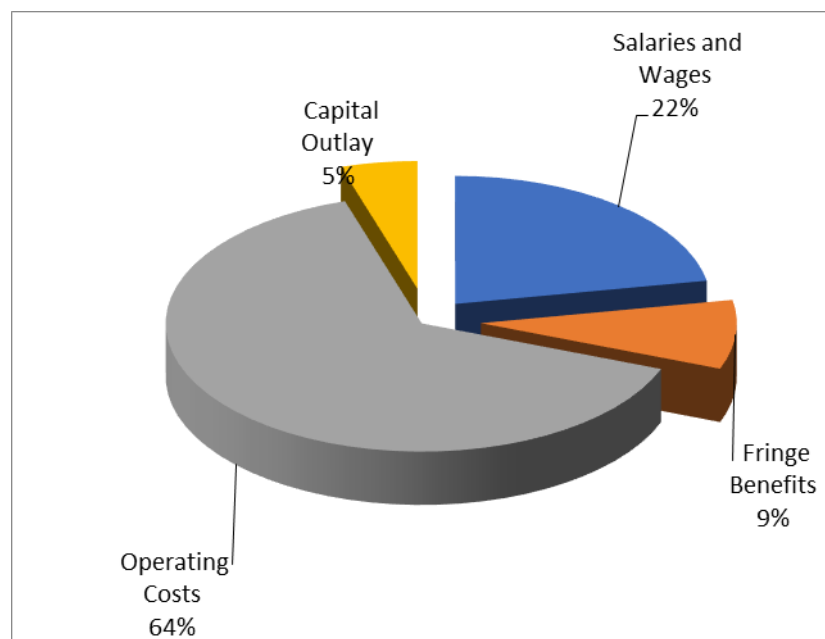


The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	566,658	631,586	601,128	683,076	13.6%
Fringe Benefits	224,276	230,980	238,756	268,999	12.7%
Operating Costs	1,362,856	1,947,800	1,741,599	1,990,049	14.3%
Capital Outlay	51,693	171,012	280,000	150,000	0.0%
<b>Total</b>	<b>2,205,483</b>	<b>2,981,378</b>	<b>2,861,483</b>	<b>3,092,124</b>	<b>8.1%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	10	11.1%

The Solid Waste budget shows increases in operating costs due to equipment needs in FY21 with a purchase of a new Roll-Off Truck and containers for the collection sites throughout the county including an additional position. The revenue for Solid Waste comes from landfill fees charged to customers, white goods, recycle material, old scrap tires and disposal tax distributions in the amount of \$2,912,275. The remainder of the revenue comes from the property tax collections.





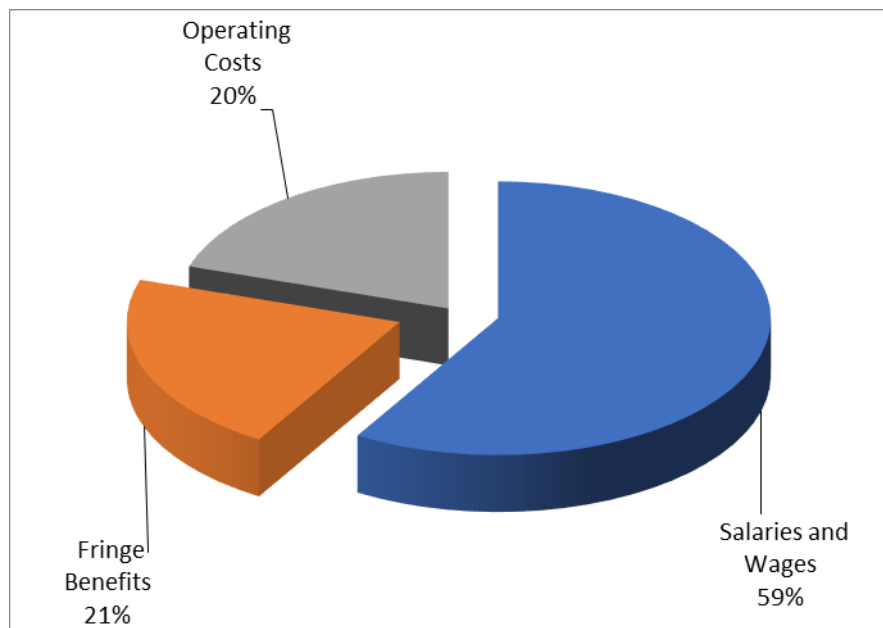
## Planning and Community Development

The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	550,925	565,941	571,510	601,311	5.2%
Fringe Benefits	189,929	197,073	208,438	219,550	5.3%
Operating Costs	72,699	64,955	186,644	205,221	10.0%
Capital Outlay					0.0%
<b>Total</b>	<b>813,553</b>	<b>827,969</b>	<b>966,592</b>	<b>1,026,082</b>	<b>6.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	10.5	10.7	9.9	9.9	0.0%

The Planning and Community Development Budget is funded with an increase of 6.2% over FY20/21. This increase in operating costs consists of new regulations in advertising for meetings and permitting costs associated with assessments from property management and information technology for new vehicles and equipment upgrades. The permitting department is funded by revenue for the collection of permit fees in the amount of \$718,400. The Planning budget contains \$35,000 in revenue for zoning and ordinance fees. The remainder of the department is funded by the property tax collections.



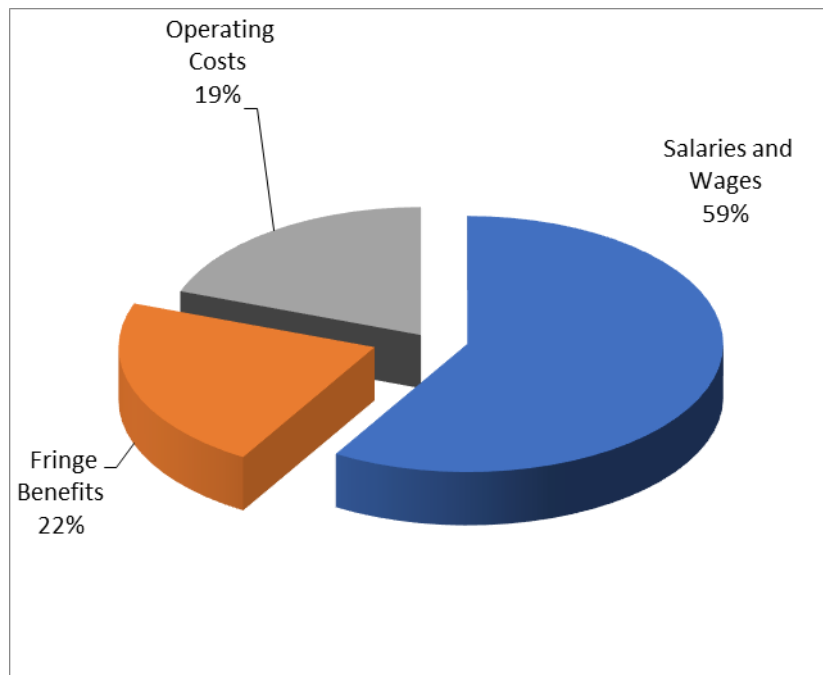


The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	150,299	160,477	175,187	170,774	-2.5%
Fringe Benefits	53,481	54,429	63,119	64,092	1.5%
Operating Costs	62,951	73,341	73,193	56,693	-22.5%
Capital Outlay					0.0%
<b>Total</b>	<b>266,731</b>	<b>288,247</b>	<b>311,499</b>	<b>291,559</b>	<b>-6.4%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	3	0.0%

The GIS (Geographical Information Systems) department has a decrease of 6.4% over FY19/20 due to a vacant position. The revenue for GIS is internal with a budgeted amount of \$105,000 from Public Utilities and Public Safety. The remainder of the revenue for GIS is from the property tax collections.





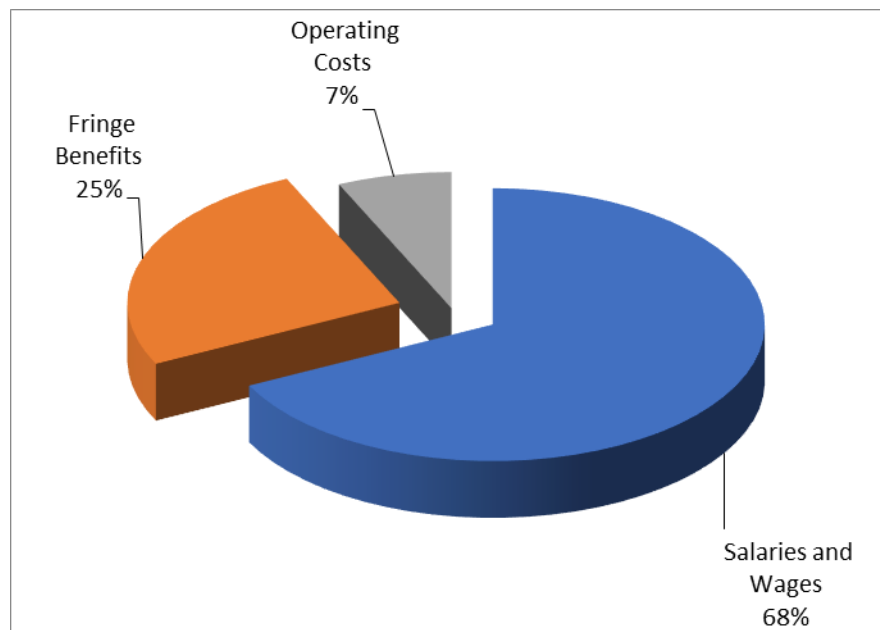
## Cooperative Extension

North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	169,479	179,737	191,976	201,524	5.0%
Fringe Benefits	56,773	62,816	68,718	76,244	11.0%
Operating Costs	11,712	19,328	21,170	20,265	-4.3%
Capital Outlay					0.0%
<b>Total</b>	<b>237,964</b>	<b>261,881</b>	<b>281,864</b>	<b>298,033</b>	<b>5.7%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	6	6	6	6	0.0%

The Cooperative Extension Department had an increase of 5.7% over FY19/20 in fringe benefits and operating costs. The costs salaries and fringe benefits are billed to the county by the NC State Department of Agriculture. The employees are NC State employees and the County has a Memorandum of Understanding with NC State to share in the cost for these state employees. The revenues from this department are budgeted at \$4,100 for Aerator fee revenue for the rental of farm equipment. The remainder of the revenue is from property tax collections.



# Soil and Water Conservation District



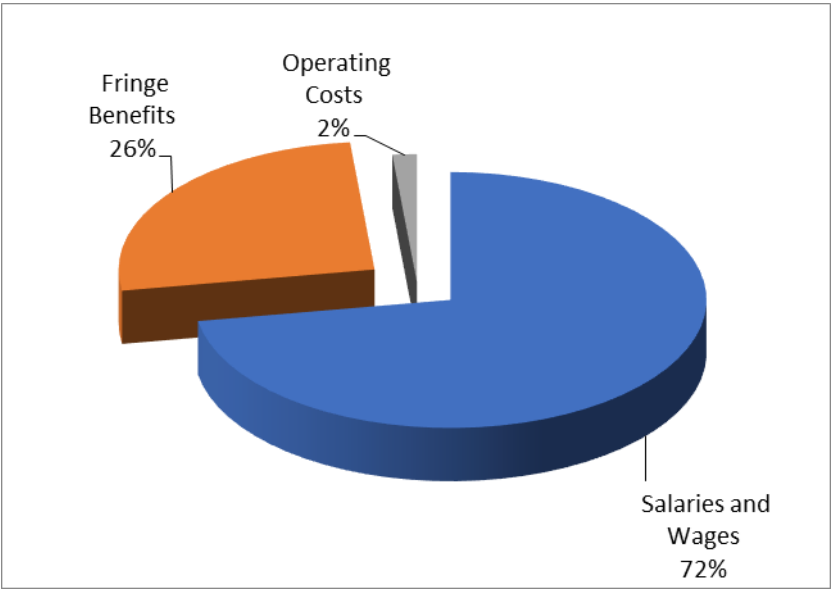
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, education and financial assistance.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	154,855	160,125	166,609	161,301	-3.2%
Fringe Benefits	52,268	53,383	56,803	58,223	2.5%
Operating Costs	5,495	3,480	5,424	3,424	-36.9%
Capital Outlay					0.0%
<b>Total</b>	<b>212,618</b>	<b>216,988</b>	<b>228,836</b>	<b>222,948</b>	<b>-2.6%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	3	0.0%

The Soil and Water Conservation District has a decrease of 2.6% over FY19/20 in salary and operating costs. Fringe benefits increased due to retirement mandated costs. The revenue Soil and Water Conservation receives is \$26,675 which is a grant from North Carolina State University Department of Agriculture to help cover costs of the department. The remainder of revenue needed to cover the expenses of this department comes from property tax collections.





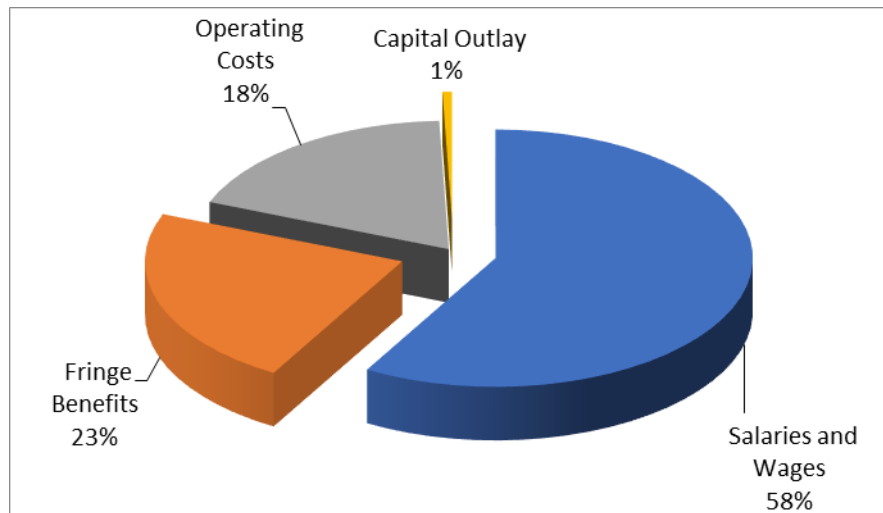
## Health Department

The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	2,268,314	2,292,333	2,484,033	2,515,119	1.3%
Fringe Benefits	829,095	841,775	950,742	977,433	2.8%
Operating Costs	666,629	687,711	747,097	794,315	6.3%
Capital Outlay	-	48,727	-	25,764	0.0%
<b>Total</b>	<b>3,764,038</b>	<b>3,870,546</b>	<b>4,181,872</b>	<b>4,312,631</b>	<b>3.1%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	47.5	49.5	49.75	48.75	-2.0%

The Health Department's increase of 3.1% is due to the increase cost from the county pay study for salaries. The increase in fringe benefits is based on the increased cost for retirement mandates by the state. The operating cost increases are due to additional equipment purchases in the Clinical budget. The Health department brings in revenues in the amount of \$1,532,211 which is made up of fees and grants. The remainder of revenue made up of \$2,780,420 needed to cover the expenses of the department comes from the property tax collections.



## Social Services

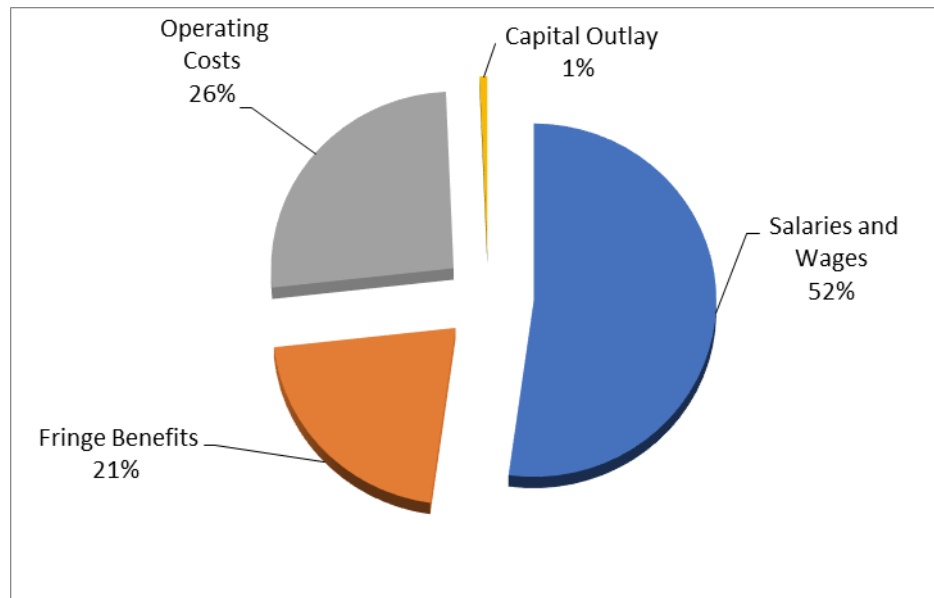


The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	4,043,630	4,508,105	4,904,234	5,041,510	2.8%
Fringe Benefits	1,636,527	1,731,041	1,956,036	2,031,766	3.9%
Operating Costs	3,012,775	1,809,802	2,314,361	2,517,938	8.8%
Capital Outlay				65,000	0.0%
<b>Total</b>	<b>8,692,932</b>	<b>8,048,948</b>	<b>9,174,631</b>	<b>9,656,214</b>	<b>5.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	104.5	108.5	108.5	108.5	0.0%

The Social Services Department has an increase of 5.2% in salaries and fringe benefits. The salary increase is due to the pay study conducted by the county in FY20 and effective in FY21 budget for DSS. The fringe increases are due to the state mandated retirement increase of 1.2% for all salaries. Social Services revenue is budgeted at \$5,555,630 made up of federal and state grants. The remaining revenue of \$4,100,584 needed to cover the expenses of the department comes from property tax collections.





## Child Support

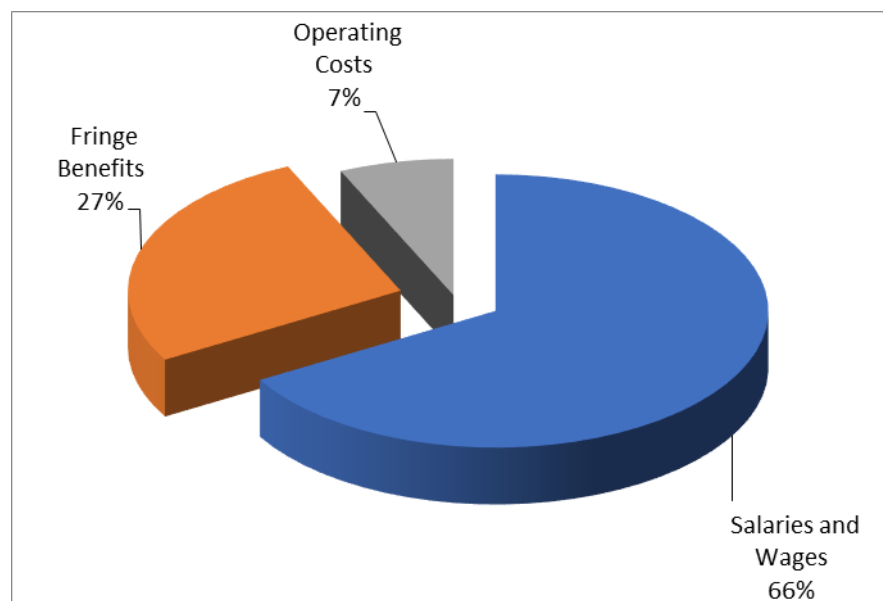
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	478,543	520,556	526,302	533,430	1.4%
Fringe Benefits	180,950	189,702	206,238	213,492	3.5%
Operating Costs	26,624	34,886	44,153	54,417	23.2%
Capital Outlay					0.0%
<b>Total</b>	<b>686,117</b>	<b>745,144</b>	<b>776,693</b>	<b>801,339</b>	<b>3.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	11	11	11	11	0.0%

The Child Support budget has an increase of 3.2% due to increases in operating costs. The revenue generated by Child Support are budgeted at \$863,985 which is made up of fees and state grants. Child Support fees consist of collection fees and paternity fees and state grants of \$847,085. This department collections support their expenditures.



## Veteran Services

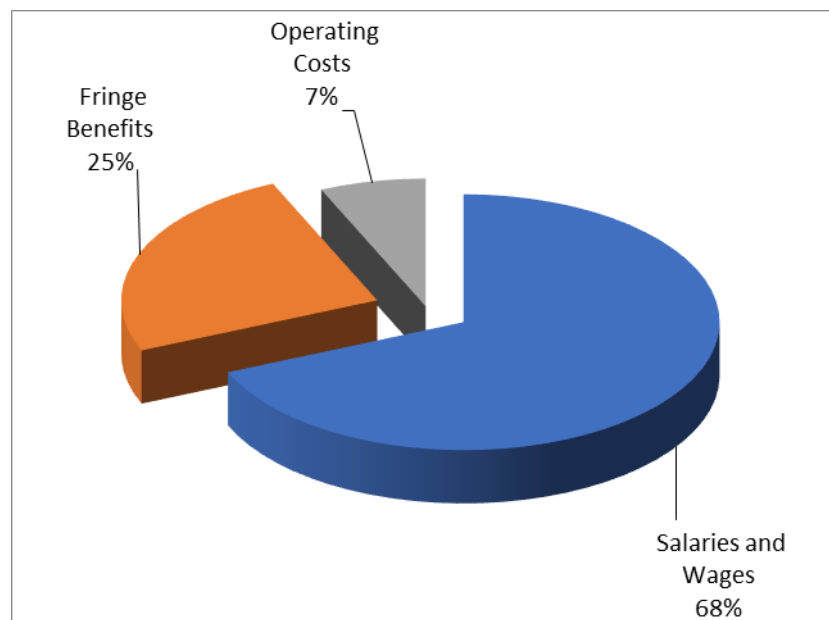


The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	138,683	144,933	157,117	159,653	1.6%
Fringe Benefits	48,356	50,819	56,087	57,531	2.6%
Operating Costs	9,303	9,541	13,004	15,573	19.8%
Capital Outlay					0.0%
<b>Total</b>	<b>196,342</b>	<b>205,293</b>	<b>226,208</b>	<b>232,757</b>	<b>2.9%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	3	0.0%

The Veterans Services budget has increase in operating costs of 19.8% due to operating equipment, travel and training and software changes. The revenues for this department include \$2,700 from the State. The remainder of revenue comes from the property tax collections.





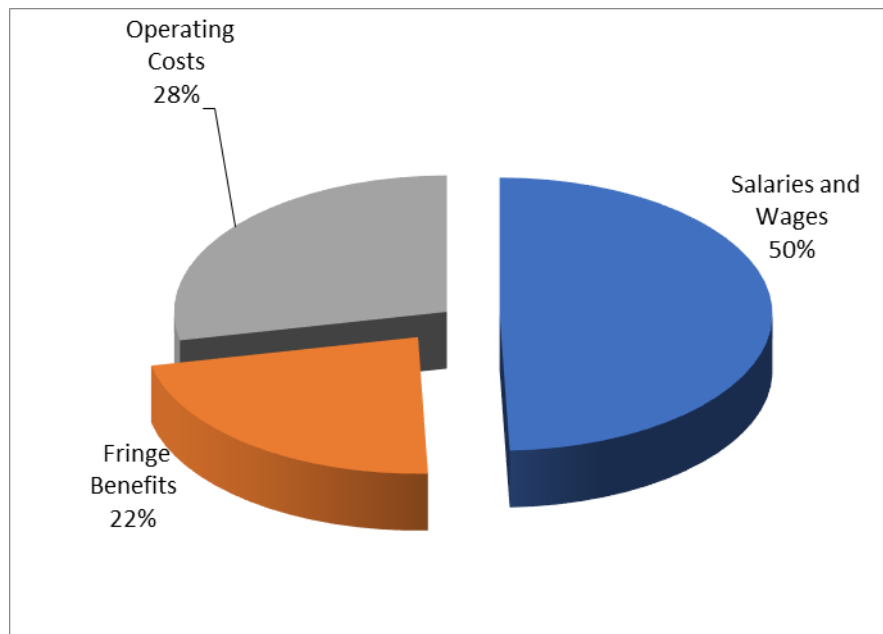
## Aging

The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	658,642	726,059	752,581	790,707	5.1%
Fringe Benefits	305,011	310,236	344,399	355,672	3.3%
Operating Costs	391,177	435,753	413,968	453,668	9.6%
Capital Outlay					0.0%
<b>Total</b>	<b>1,354,830</b>	<b>1,472,048</b>	<b>1,510,948</b>	<b>1,600,047</b>	<b>5.9%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	20.5	0.0%

The Aging Department budget shows a 5.9% increase over the previous fiscal year. Fringe benefits increase due to retirement and state mandated costs. Operating costs increased 9.6% making up increased transportation costs for seniors to their doctor appointments. Revenue for the Aging department makes up \$69,520 in fees for fitness, craft fairs, program income and newsletter income as well as a Home and Community Care Block Grant totaling \$877,505. The total revenue this department generates is budgeted at \$947,025. The remainder of \$653,022 comes from property tax collections.



# Library

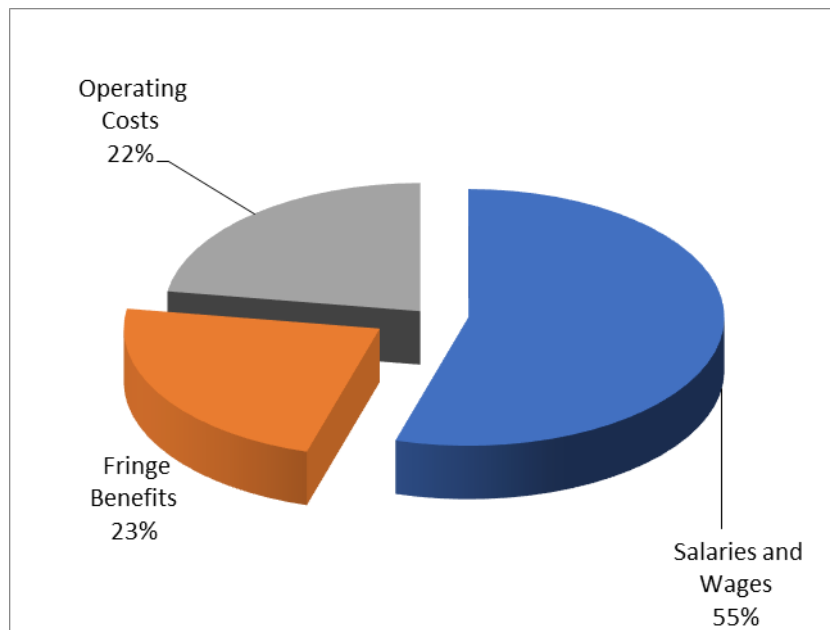


The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	315,828	341,158	350,742	362,296	3.3%
Fringe Benefits	174,930	137,916	161,900	151,895	-6.2%
Operating Costs	125,681	130,405	152,291	149,416	-1.9%
Capital Outlay					0.0%
<b>Total</b>	<b>616,439</b>	<b>609,479</b>	<b>664,933</b>	<b>663,607</b>	<b>-0.2%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	9	0.0%

The Library's budget includes funds for Library books and other materials for patrons. The budget shown is flat as compared to the previous fiscal year. The Library brings in revenue budgeted at \$59,723 for regional library reimbursements, donations, and book sales. The remaining revenue of \$603,884 comes from property tax collections.





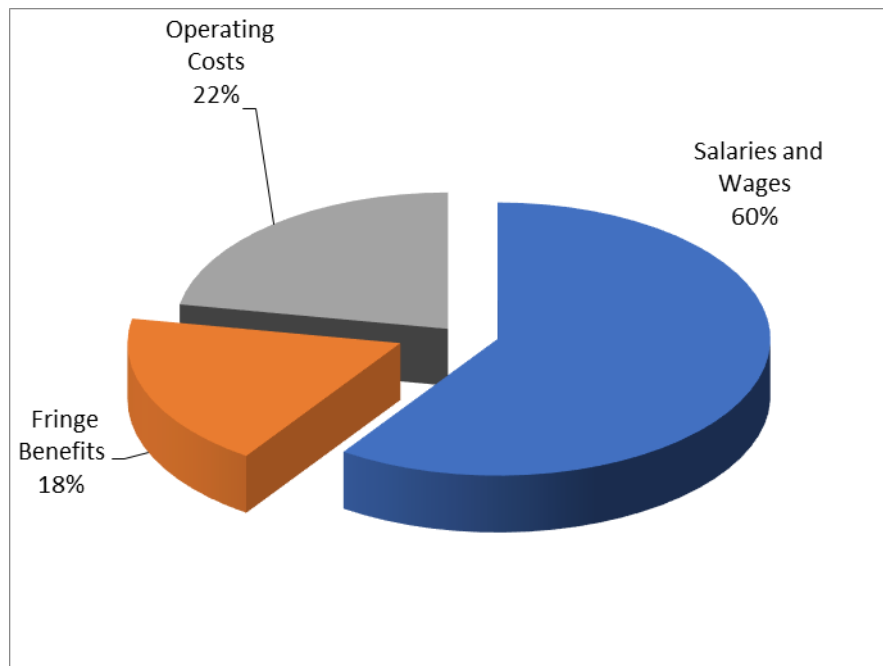
## Parks and Recreation

The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority given to youth and senior citizens.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	322,479	353,030	386,793	391,807	1.3%
Fringe Benefits	103,982	109,378	116,853	120,640	3.2%
Operating Costs	111,358	107,528	158,008	145,558	-7.9%
Capital Outlay					0.0%
<b>Total</b>	<b>537,819</b>	<b>569,936</b>	<b>661,654</b>	<b>658,005</b>	<b>-0.6%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	5.0	0.0%

The parks and recreation budget remains flat compared to the previous year. Parks and Recreation has budgeted revenue of \$194,700. This revenue is made up of concession sales, donations, sponsors, signups for sports and signs. The remaining revenue of \$463,305 comes from property tax collections.



# Information Technology

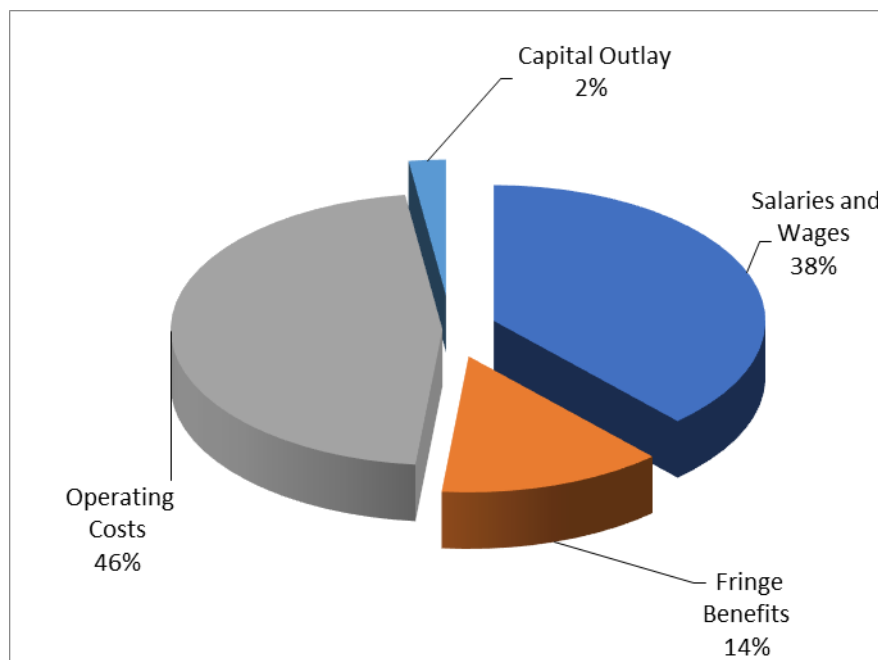


The mission of the Information Technology Department is to support Moore County Government's investment in technology as a means to enhance delivery of services to citizens and to provide convenient, reliable and efficient access to electronic governmental services.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	608,408	697,349	699,236	773,775	11%
Fringe Benefits	194,682	221,632	239,157	271,426	13%
Operating Costs	646,568	685,825	837,349	936,336	12%
Debt Service	-	-	-	-	0%
Capital Outlay	625,169	107,532	191,074	44,585	-77%
<b>Total</b>	<b>2,074,827</b>	<b>1,712,338</b>	<b>1,966,816</b>	<b>2,026,122</b>	<b>3%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	12.0	12.0	12.0	12.0	0.0%

The Information Technology department has a 3% increase due to salary changes from the pay plan study and increases in retirement costs. Increases in operating costs are due to additional equipment and license purchases. The revenue for this department comes from property tax collections.





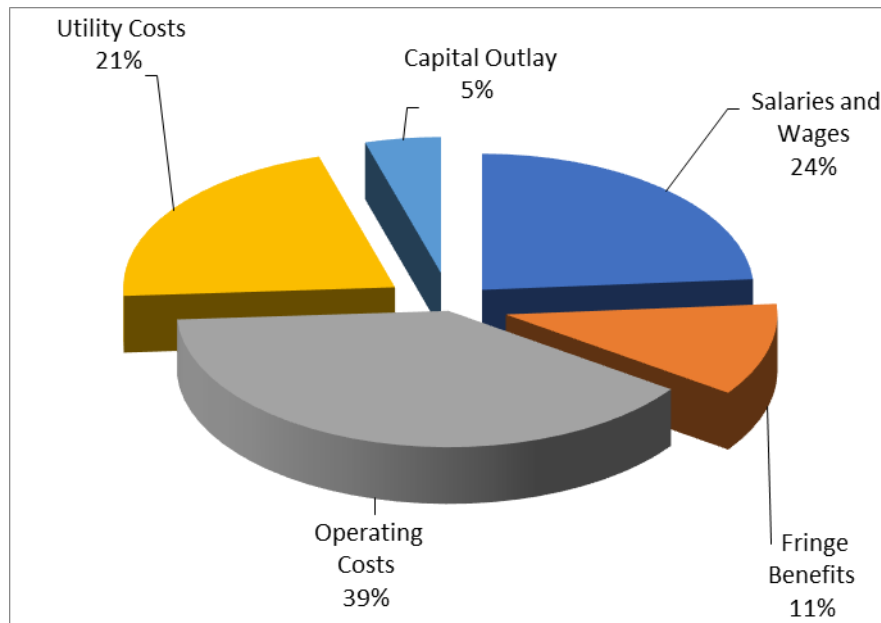
## Property Management

The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities and vehicles.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	944,499	1,029,445	1,048,130	1,081,040	3.1%
Fringe Benefits	444,657	465,203	484,118	500,508	3.4%
Operating Costs	1,557,484	1,770,832	1,855,306	1,785,593	-3.8%
Utility Costs	1,136,492	830,741	897,200	978,250	9.0%
Capital Outlay	230,547	905,432	230,547	205,547	-10.8%
<b>Total</b>	<b>4,313,679</b>	<b>5,001,653</b>	<b>4,515,301</b>	<b>4,550,938</b>	<b>0.8%</b>

Personnel	FY 2017-18 Actual	FY 2017-18 Actual	FY 2018-19 Approved	FY 2019-20 Approved	Percent Change
Full Time Equivalent Positions	27	27	27	27	0.0%

The Property Management budget shows an increase of 0.8% over the prior year due to utility cost increases. Property Management is supported by revenues from property tax collections.



# Animal Operations

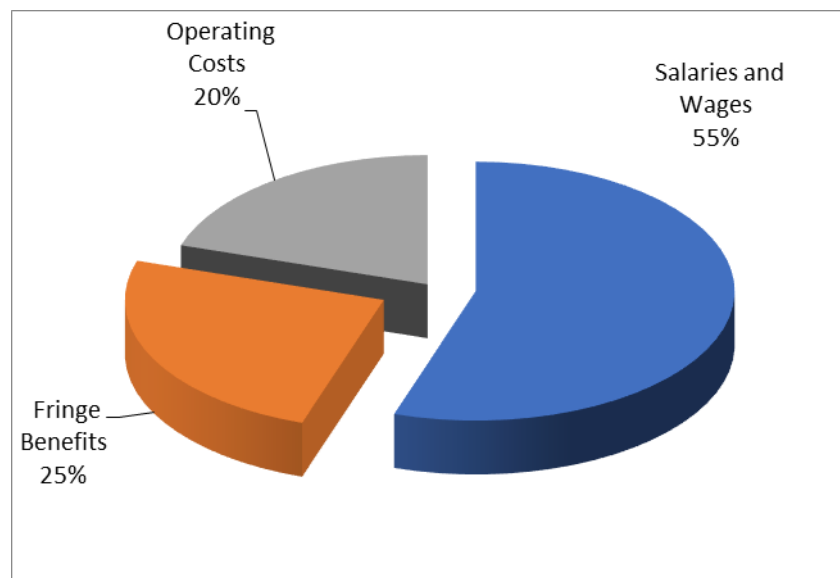


The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	385,598	441,341	433,511	463,294	6.9%
Fringe Benefits	429,882	340,723	197,023	208,473	5.8%
Operating Costs	194,080	148,557	179,958	169,065	-6.1%
Capital Outlay					0.0%
<b>Total</b>	<b>1,009,560</b>	<b>930,621</b>	<b>810,492</b>	<b>840,832</b>	<b>3.7%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	11.5	11.5	11.5	11.5	0.0%

Animal Operations became a separate department in January 2013. They were previously included with the Health Department operations. In fiscal year 2017 Animal Services started reporting directly to the Sheriff's Office. The increase pm 3.7% is mainly due to the retirement increase in cost of 1.2% of all salaries mandated by the state retirement system. Revenues for Animal Operations is budgeted at \$73,100 and is made up of Shelter Fees from adoptions of animals, donations, SNAP Reimbursement from the State Department of Agriculture, trap rentals and fines. The remaining revenue of \$767,732 is supported by property tax collections.





## Other Expenditures

The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers, and miscellaneous expenses.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Education excluding Debt	37,105,784	35,615,528	37,201,395	36,462,262	-2.0%
Mental Health	303,546	256,202	208,857	197,021	-5.7%
Courts	5,162	3,722	8,000	8,000	0.0%
Grants & Non-Profits	436,614	432,165	397,305	447,427	12.6%
Longevity/Undistributed Salaries	-	-	1,187,485	530,887	-55.3%
Transfers	3,821,963	10,329,365	7,962,012	5,954,093	0.0%
Debt - Principal & Interest	7,913,157	10,351,080	16,708,016	19,749,303	18.2%
Total	49,586,226	56,988,062	63,673,070	63,348,993	-0.5%

Education (including debt) makes up about 32% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College. Including debt Education makes up about 50% of the fiscal year 2021 General Fund budget.

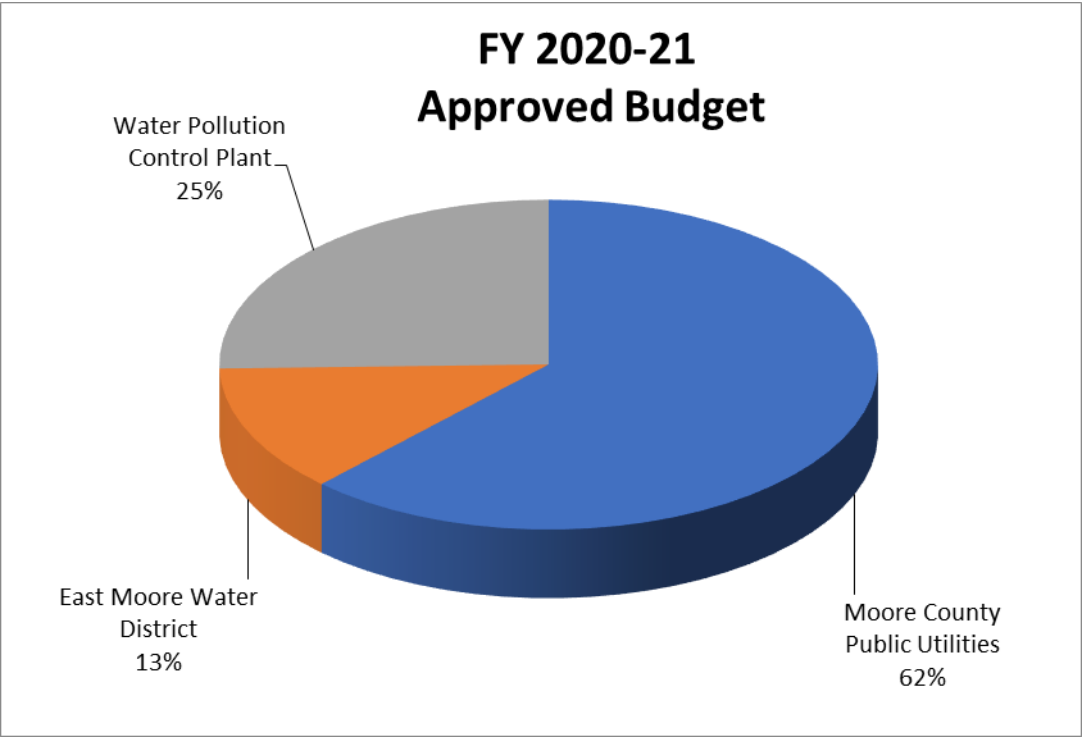
The budget has remained relatively unchanged as compared to the previous fiscal year with the exception of debt to cover four new elementary schools and a new nursing facility at the college. This will be discussed in more detail in the capital and debt section.

# Enterprise Funds



The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost of service delivery. These funds include Moore County Public Utilities, East Moore Water District and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by enterprise fund:





## Enterprise Funds

The following is a presentation of revenues in the Enterprise Fund. It includes actual "audited" revenues received for FY 2017-18 and FY 2018-19, the original adopted budget for FY 2019-2020, and the approved FY 2020-2021 Budget. The percent change refers to the change from FY 2019-2020 to FY 2020-2021.

Enterprise Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Moore County Public Utilities	\$ 11,210,681	\$ 11,017,479	\$ 11,449,689	\$ 13,794,488	20.48%
East Moore Water District	\$ 2,273,766	\$ 2,199,918	\$ 2,153,711	\$ 2,779,059	29.04%
Water Pollution Control Plant	\$ 5,265,673	\$ 6,475,536	\$ 5,453,745	\$ 5,642,557	3.46%
Total	\$ 18,750,120	\$ 19,692,933	\$ 19,057,145	\$ 22,216,104	16.58%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual "audited" spending for FY 2017-18 and FY 2018-19, the original adopted budget for FY 2019-2020, and the approved FY 2020-2021 Budget. The percent change refers to the change from FY 2019-2020 to FY 2020-2021.

Enterprise Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Moore County Public Utilities	\$ 11,032,380	\$ 11,603,959	\$ 11,449,689	\$ 13,794,488	20.48%
East Moore Water District	\$ 2,238,944	\$ 2,233,526	\$ 2,153,711	\$ 2,779,059	29.04%
Water Pollution Control Plant	\$ 4,178,795	\$ 4,701,819	\$ 5,453,745	\$ 5,642,557	3.46%
Total	\$ 17,450,119	\$ 18,539,304	\$ 19,057,145	\$ 22,216,104	16.58%

# Moore County Public Utilities



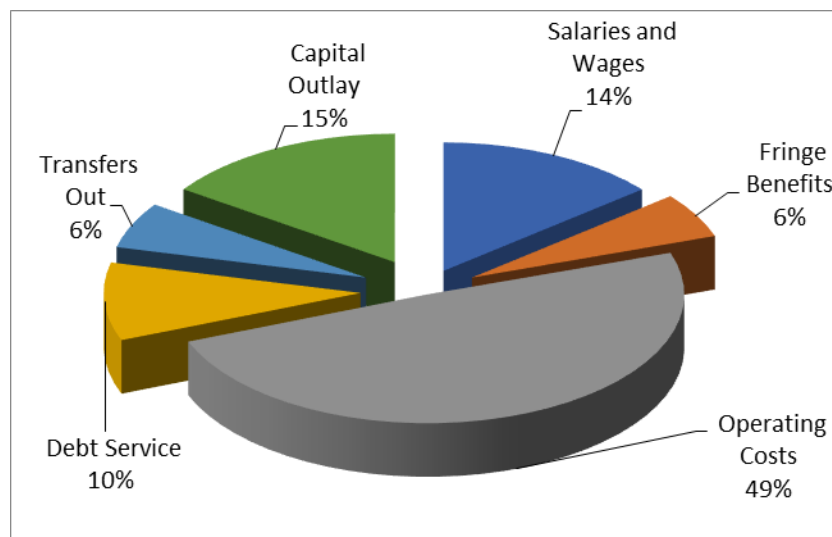
This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	1,616,485	1,808,214	1,949,167	1,941,808	-0.4%
Fringe Benefits	679,538	737,988	755,704	783,540	3.7%
Operating Costs	6,895,372	7,046,646	6,466,712	6,795,641	5.1%
Debt Service	1,328,413	1,340,119	1,417,907	1,350,345	0.0%
Transfers Out	369,342	380,946	265,199	799,780	0.0%
Capital Outlay	143,230	290,046	595,000	2,123,374	0.0%
<b>Total</b>	<b>11,032,380</b>	<b>11,603,959</b>	<b>11,449,689</b>	<b>13,794,488</b>	<b>20.5%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	40	41	41	41	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	11,210,681	11,017,479	11,449,689	13,794,488	20.5%
Investment Earnings	-	-	-	-	100.0%
Miscellaneous	-	-	-	-	100.0%
<b>Total</b>	<b>11,210,681</b>	<b>11,017,479</b>	<b>11,449,689</b>	<b>13,794,488</b>	<b>20.5%</b>





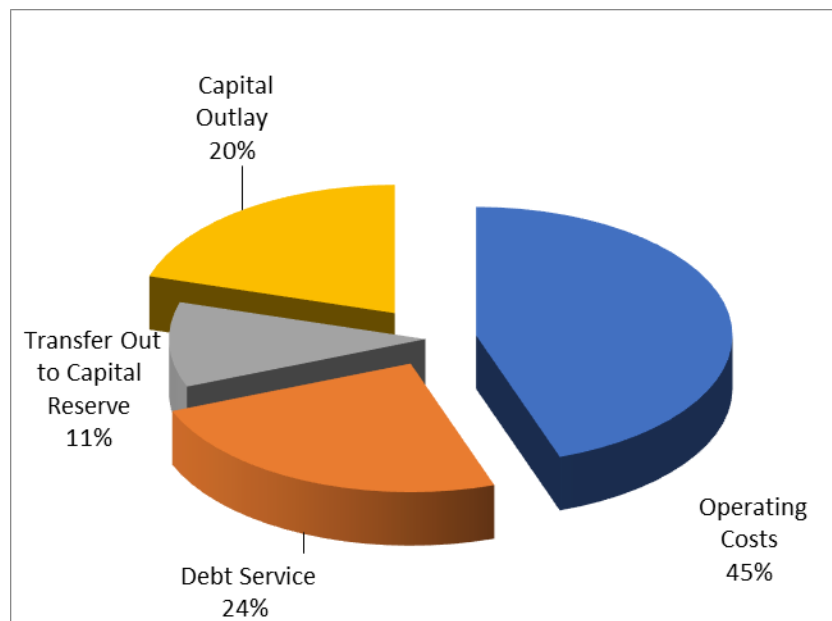
## East Moore Water District

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Operating Costs	1,641,725	1,252,947	1,212,587	1,242,463	2.5%
Debt Service	447,231	665,362	710,647	674,221	0.0%
Transfer Out to Capital Reserve	140,345	221,543	215,477	296,927	0.0%
Capital Outlay	9,643	93,674	15,000	565,448	3669.7%
<b>Total</b>	<b>2,238,944</b>	<b>2,233,526</b>	<b>2,153,711</b>	<b>2,779,059</b>	<b>29.0%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	-	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	2,273,766	2,199,918	2,153,711	2,779,059	29.0%
Transfer from EMWD Capital Fund	-	-	-	-	0.0%
<b>Total</b>	<b>2,273,766</b>	<b>2,199,918</b>	<b>2,153,711</b>	<b>2,779,059</b>	<b>29.0%</b>



# Water Pollution Control Plant

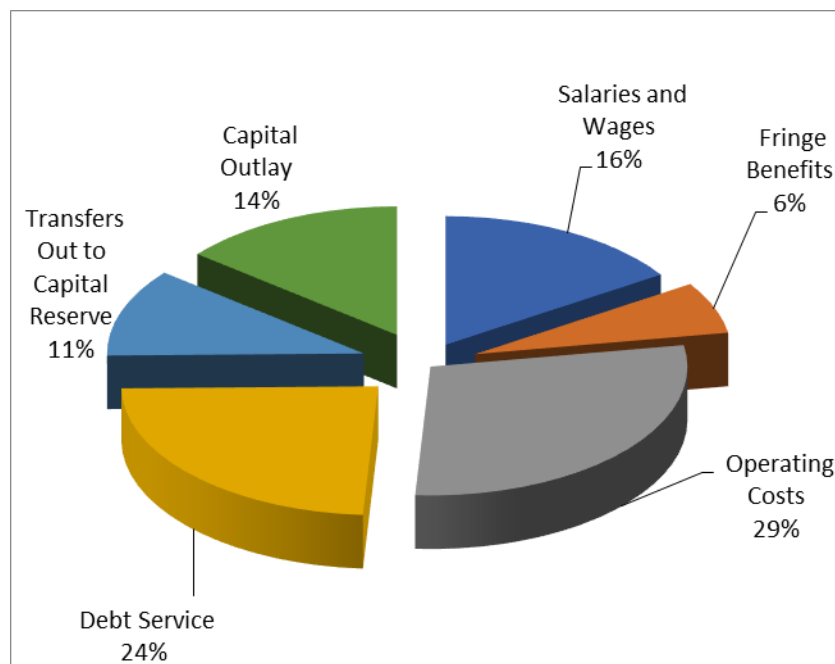


This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	721,310	781,505	911,701	892,870	-2.1%
Fringe Benefits	340,285	362,147	355,442	366,936	3.2%
Operating Costs	1,369,595	1,555,616	1,555,968	1,614,946	3.8%
Debt Service	1,351,551	1,383,806	1,365,256	1,343,056	0.0%
Transfers Out to Capital Reserve	280,101	175,647	525,825	624,749	0.0%
Capital Outlay	115,953	443,098	739,553	800,000	8.2%
<b>Total</b>	<b>4,178,795</b>	<b>4,701,819</b>	<b>5,453,745</b>	<b>5,642,557</b>	<b>3.5%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	19	19	19	19	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	5,265,673	6,475,536	5,453,745	5,642,557	3.5%
Investment Earnings	-	-	-	-	0.0%
<b>Total</b>	<b>5,265,673</b>	<b>6,475,536</b>	<b>5,453,745</b>	<b>5,642,557</b>	<b>3.5%</b>



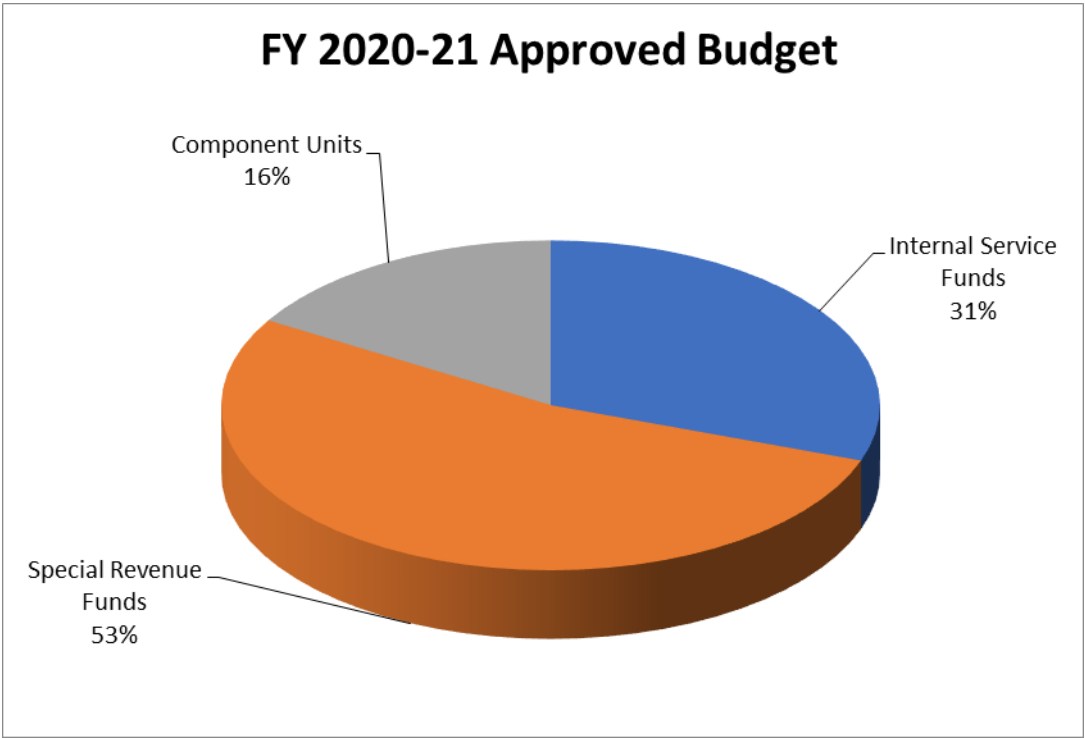


# Other Funds



The *Other Funds* account for all other funds for the County of Moore. These funds include the internal service fund of the Self Insurance Risk Management Fund. Other funds included here are the special revenue funds of Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts and Soil and Water Conservation. The component unit funds consist of the Convention and Visitor’s Bureau and Airport which are included in this section.

The following is a chart that shows expenditures by the type of fund:





## Other Funds

The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2017-18 and FY 2018-19, the original adopted budget for FY 2019-20, and the approved FY 2020-21 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21.

Other Fund Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2019-20 Approved	Percent Change
Internal Service Funds	\$ 8,353,224	\$ 10,605,592	\$ 9,108,357	\$ 9,228,842	1.32%
Special Revenue Funds	\$ 12,545,427	\$ 14,097,505	\$ 15,980,668	\$ 16,101,227	0.75%
Component Units	\$ 4,075,429	\$ 4,611,634	\$ 4,659,027	\$ 4,970,759	6.69%
Total	\$ 24,974,080	\$ 29,314,731	\$ 29,748,052	\$ 30,300,828	1.86%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2017-18 and FY 2018-19, the original adopted budget for FY 2019-20, and the approved FY 2020-21 Budget. The percent change refers to the change from FY 2019-20 to FY 2020-21.

Other Fund Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2019-20 Approved	Percent Change
Internal Service Funds	\$ 8,202,349	\$ 10,236,022	\$ 9,108,357	\$ 9,228,842	1.32%
Special Revenue Funds	\$ 12,539,685	\$ 13,550,152	\$ 15,980,668	\$ 16,101,227	0.75%
Component Units	\$ 3,938,584	\$ 4,162,743	\$ 4,659,027	\$ 4,970,759	6.69%
Total	\$ 24,680,618	\$ 27,948,917	\$ 29,748,052	\$ 30,300,828	1.86%

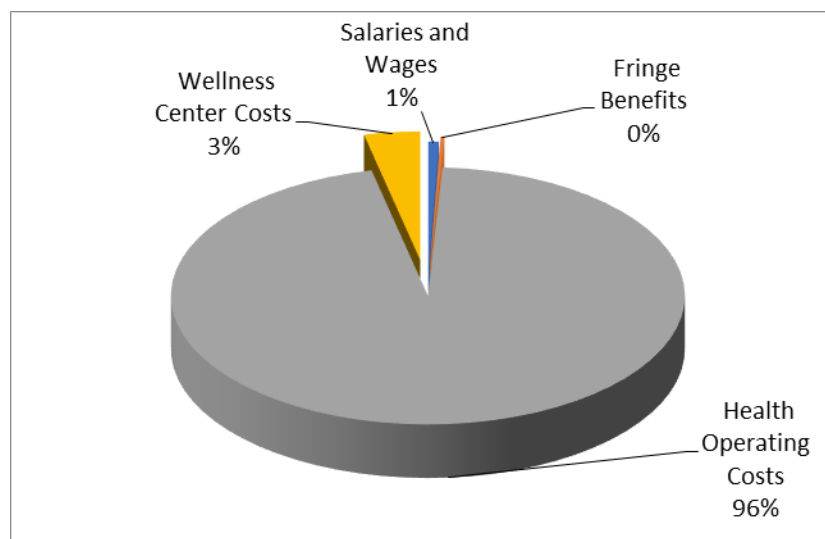
# Risk Management



This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program. The county is self-insured.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	61,848	62,064	61,485	61,267	-0.4%
Fringe Benefits	19,131	17,064	20,985	21,894	4.3%
Health Operating Costs	7,844,895	9,879,640	8,707,750	8,820,711	1.3%
Wellness Center Costs	276,475	277,254	318,137	324,970	0.0%
<b>Total</b>	<b>8,202,349</b>	<b>10,236,022</b>	<b>9,108,357</b>	<b>9,228,842</b>	<b>1.3%</b>
Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	1	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Employer Contributions	5,371,417	6,703,404	6,169,800	6,234,450	1.0%
Non-employer Contributions	966,221	1,180,420	1,359,147	1,312,082	-3.5%
Insurance Reimbursements	381,190	1,267,552	375,000	375,000	0.0%
Worker's Comp Premiums	349,762	349,762	273,711	275,877	0.8%
Worker's Comp Claims	633,408	435,537	180,973	276,953	0.0%
Liability & Property Insurance	218,433	218,433	238,260	238,260	0.0%
Life Insurance	117,693	126,383	133,466	125,420	-6.0%
Unemployment Insurance	50,101	50,101	40,000	40,000	0.0%
Wellness Assessment	265,000	274,000	338,000	350,800	0.0%
<b>Total</b>	<b>8,353,225</b>	<b>10,605,592</b>	<b>9,108,357</b>	<b>9,228,842</b>	<b>1.3%</b>



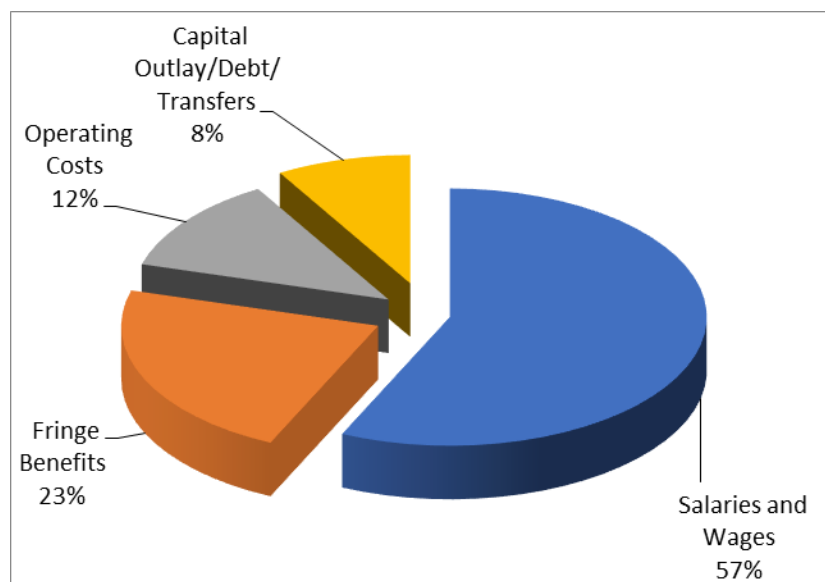


## Emergency Medical Services

This fund is used to account for all County Emergency Medical services funded by the \$0.04 Advanced Life Support Tax (ambulatory services).

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	3,720,841	4,540,291	5,270,061	5,385,125	2.2%
Fringe Benefits	1,312,410	1,682,401	1,893,244	2,135,857	12.8%
Operating Costs	942,560	628,409	996,801	1,142,798	14.6%
Capital Outlay/Debt/Transfers	855,607	847,897	880,172	803,984	-8.7%
Total	6,831,418	7,698,998	9,040,278	9,467,764	4.7%
Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	78.40	84.40	87.40	87.40	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Adv Life Support Tax	3,715,463	4,966,731	5,405,128	5,521,591	2.2%
EMS Consultant Insurance Reimb	3,129,857	3,289,315	2,832,832	3,190,000	12.6%
Medicaid Cost Reimbursements	228,807	275,664	352,318	306,173	-13.1%
Capital Lease Proceeds	-	5,717	450,000	450,000	0.0%
Total	7,074,127	8,537,427	9,040,278	9,467,764	4.7%



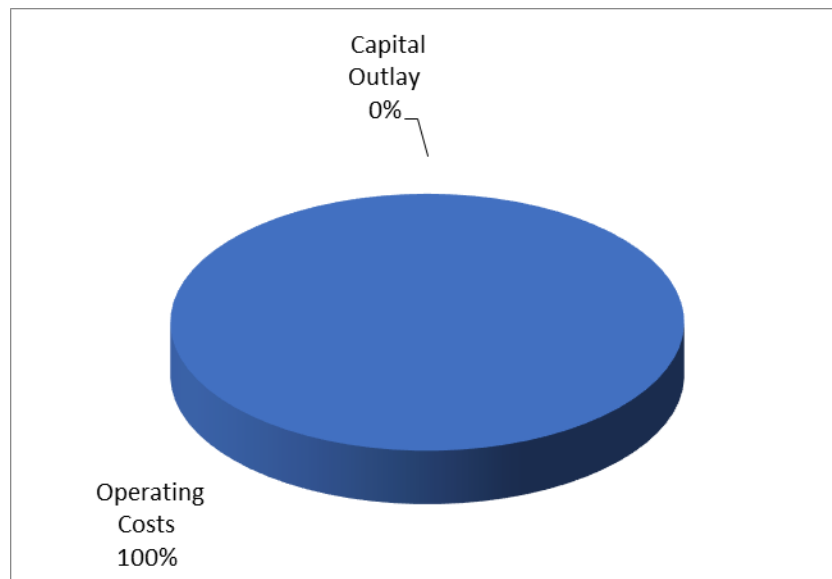
## E-911



This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State Statute.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Operating Costs	530,796	18,514	336,854	338,676	0.5%
Capital Outlay	478,642	294,323	-	-	0.0%
<b>Total</b>	<b>1,009,438</b>	<b>312,837</b>	<b>336,854</b>	<b>338,676</b>	<b>0.5%</b>
Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	-	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
E911 PSAP Revenues	530,114	390,654	336,854	338,676	0.5%
Interest Earned	5,032				0.0%
Appropriated Fund Balance			-	-	0.0%
<b>Total</b>	<b>535,146</b>	<b>390,654</b>	<b>336,854</b>	<b>338,676</b>	<b>0.5%</b>





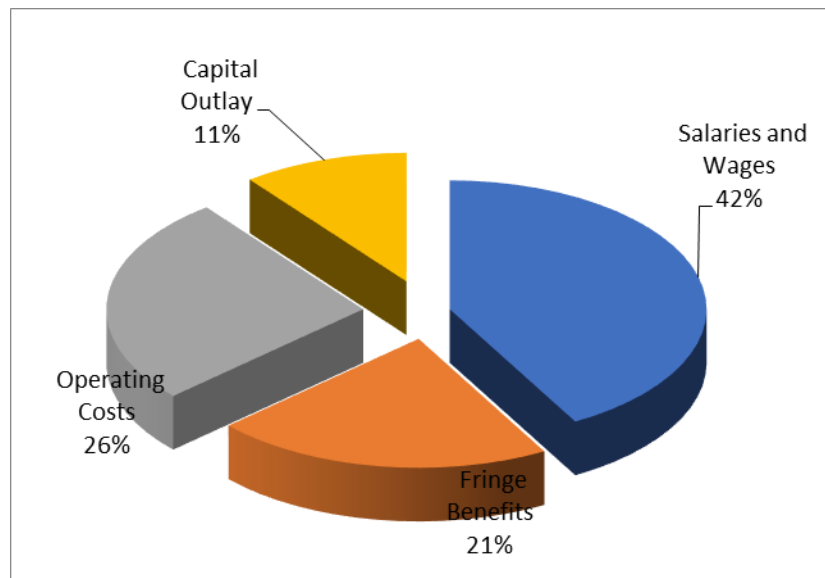
## Transportation Services

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	383,522	409,133	467,155	486,207	4.1%
Fringe Benefits	239,702	286,785	300,556	248,115	-17.4%
Operating Costs	270,492	256,527	326,006	305,318	-6.3%
Capital Outlay	12,300	-	492,000	121,466	-75.3%
<b>Total</b>	<b>906,016</b>	<b>952,445</b>	<b>1,585,717</b>	<b>1,161,106</b>	<b>-26.8%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	15.00	14.83	14.33	14.33	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	496,445	505,151	626,182	528,518	-15.6%
Sale of Assets	-	-	40,000	1,000	0.0%
Restricted Intergovernmental	432,647	425,176	919,535	631,588	-31.3%
<b>Total</b>	<b>929,092</b>	<b>930,327</b>	<b>1,585,717</b>	<b>1,161,106</b>	<b>-26.8%</b>



## Soil and Water Conservation

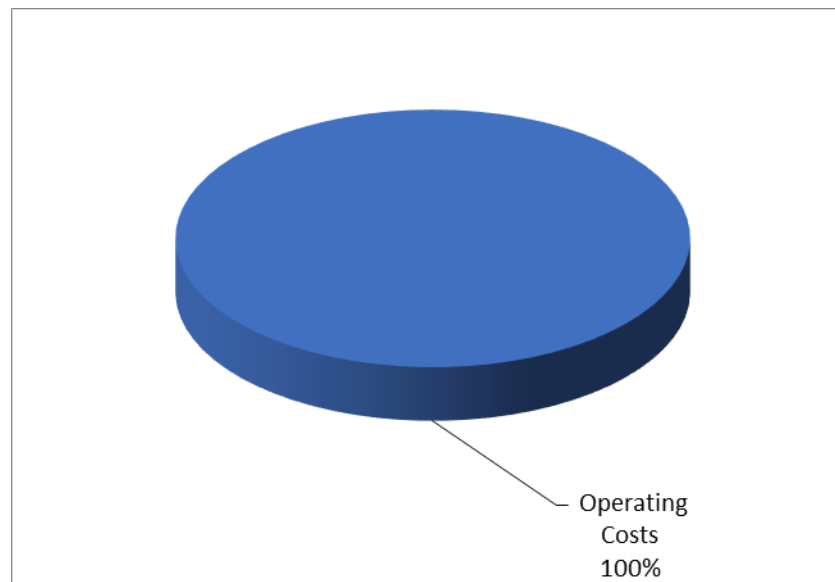


This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Operating Costs	8,722	9,764	19,821	19,891	0.4%
Capital Outlay	21,600	-	-	-	0.0%
<b>Total</b>	<b>30,322</b>	<b>9,764</b>	<b>19,821</b>	<b>19,891</b>	<b>0.4%</b>

Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	-	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	12,927	10,010	16,221	16,291	0.4%
Sale of Assets	-	-	-	-	0.0%
State Matching Grant	3,600	3,600	3,600	3,600	0.0%
<b>Total</b>	<b>16,527</b>	<b>13,610</b>	<b>19,821</b>	<b>19,891</b>	<b>0.4%</b>



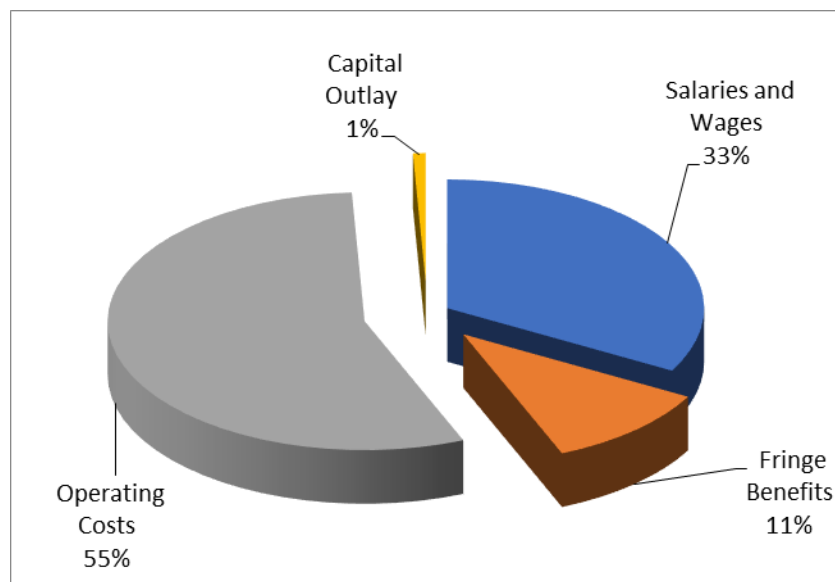


## Convention and Visitor's Bureau

The Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	443,034	392,834	447,050	414,549	-7.3%
Fringe Benefits	146,517	157,133	161,318	133,815	-17.0%
Operating Costs	994,572	988,218	1,132,545	695,636	-38.6%
Capital Outlay	14,565	14,716	20,000	10,000	-50.0%
<b>Total</b>	<b>1,598,688</b>	<b>1,552,901</b>	<b>1,760,913</b>	<b>1,254,000</b>	<b>-28.8%</b>
Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	6.5	0.0%

Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Occupancy Tax	1,618,924	1,856,848	1,668,913	1,204,730	-27.8%
Appropriated Retained Earnings	-	60,107	50,000	35,000	-30.0%
Other Income	106,509	10,143	42,000	14,270	-66.0%
<b>Total</b>	<b>1,725,433</b>	<b>1,927,098</b>	<b>1,760,913</b>	<b>1,254,000</b>	<b>-28.8%</b>



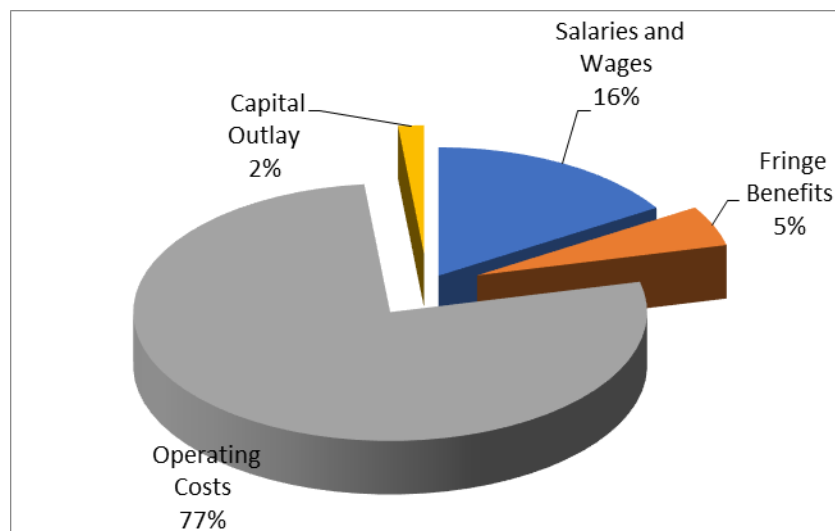
# Airport Authority



The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Salaries and Wages	472,627	513,264	452,635	599,585	32.5%
Fringe Benefits	130,655	231,917	129,835	188,415	45.1%
Operating Costs	1,706,323	1,734,368	2,215,644	2,868,759	29.5%
Capital Outlay	80,291	130,293	100,000	60,000	-40.0%
<b>Total</b>	<b>2,389,896</b>	<b>2,609,842</b>	<b>2,898,114</b>	<b>3,716,759</b>	<b>28.2%</b>
Personnel	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	16.5	0.0%

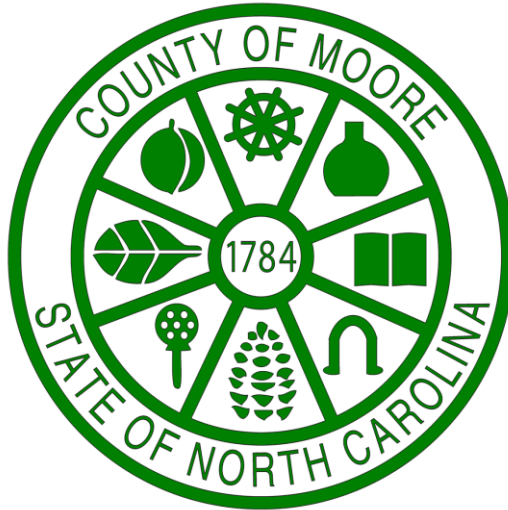
Revenues	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Approved	FY 2020-21 Approved	Percent Change
Charges for Services	2,331,863	2,219,695	2,653,824	2,968,245	11.8%
Appropriated Retained Earnings	-	458,680	209,290	709,014	238.8%
Other	37,676	6,161	35,000	39,500	0.0%
<b>Total</b>	<b>2,369,539</b>	<b>2,684,536</b>	<b>2,898,114</b>	<b>3,716,759</b>	<b>28.2%</b>





## Other Funds

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# Performance Measures



This section will show the Moore County departments and their critical measures, goals and objectives. For more information please go to the county website at [www.moorecountync.gov](http://www.moorecountync.gov) by clicking on the "Budget and Departmental Performance Measures" Green Block from the County home page for any year you may be requesting information. This link from the county web page will take you to all budget and performance measure information by fiscal year.

As we continue to improve this section, more departments will be added. Currently Moore County is working with each department in the development on their internal as well as their countywide measures, goals, and objectives.

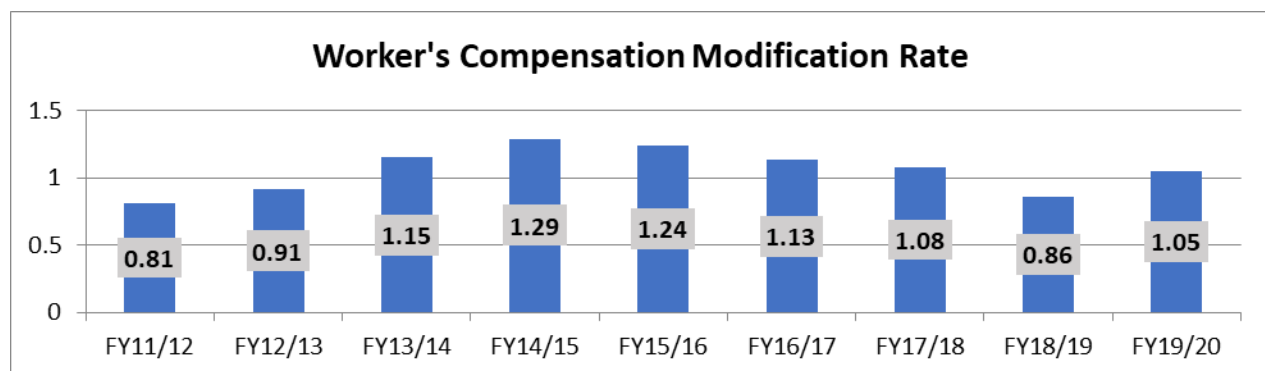
## Countywide Measures, Goals and Objectives by Department

### Human Resources and Risk Management

#### Objectives:

- To keep the employee turnover at 8 employees or below per fiscal year and maintain an efficient and effective workforce at over 90%, updated to 92% with FY20 budget.
- Worker's Compensation experience modifier rate to 1.08% or less with safety training for all employees provided annually.

Human Resources Average per Fiscal Year						
Fiscal Year Average	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
FY16	638.5	587.5	50.6	8.2	52.7	92.07%
FY17	635.5	596.5	38.6	7.6	49.7	93.89%
FY18	656.0	609.5	44.5	7.4	48.5	93.16%
FY19	670.0	633.6	36.4	7.5	47.6	94.57%
FY20	687.0	659.0	28.0	10.0	89.0	95.92%
TARGET						Greater than >92%



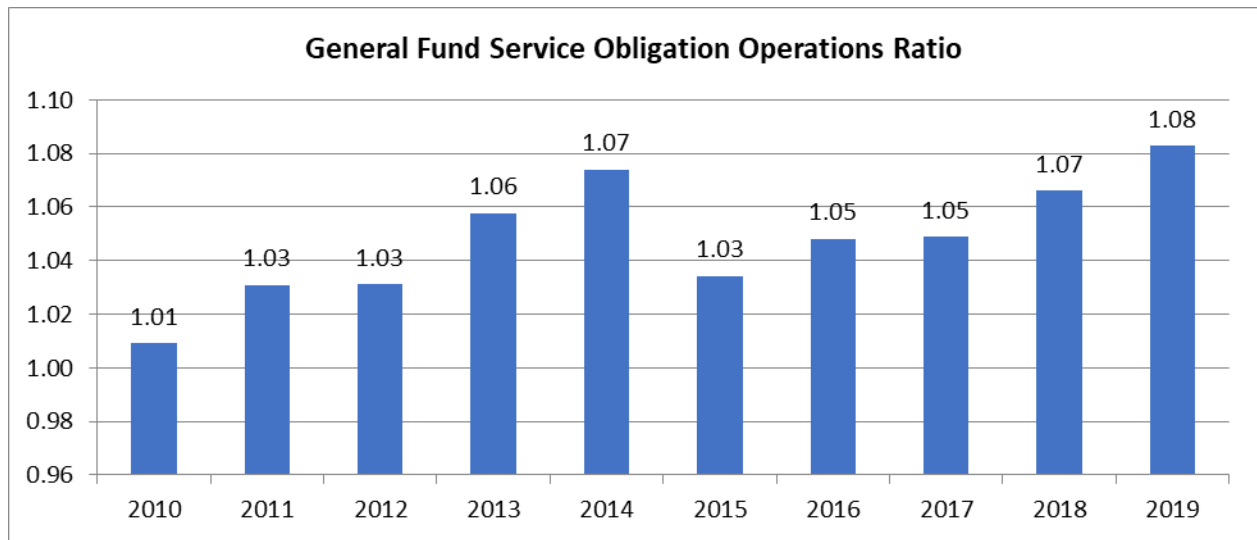
The Worker's Compensation Modifier Rate is defined as a numeric representation of a business's claims history and safety record as compared to other businesses in the same industry, within the same state. Moore County uses the North Carolina Association of County Commissioners Liability Pool for Insurance coverage for the Moore County Property and for Worker's Compensation Insurance. The County gives safety training to all employees annually to help keep the worker's compensation claims down and within the goal set by the department.



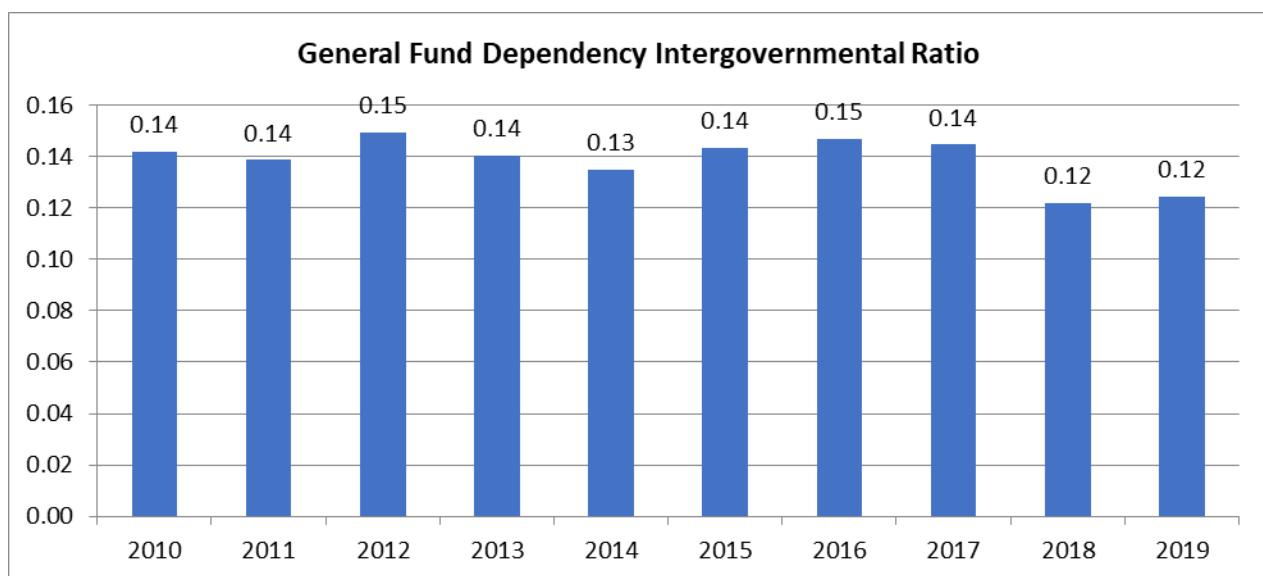
## Performance Measures

### Financial Services

Service Obligation measures, whether a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund, if any). The goal is to remain above 1.0 or higher for service obligations. Fiscal Year 2020 is not audited as of this printing but fiscal year 2019 is audited and included.



Dependency measures the extent to which a government relies on other governments for resources. The intergovernmental ratio is calculated as total intergovernmental revenue divided by total revenue. The goal is to remain below .20 for dependency.

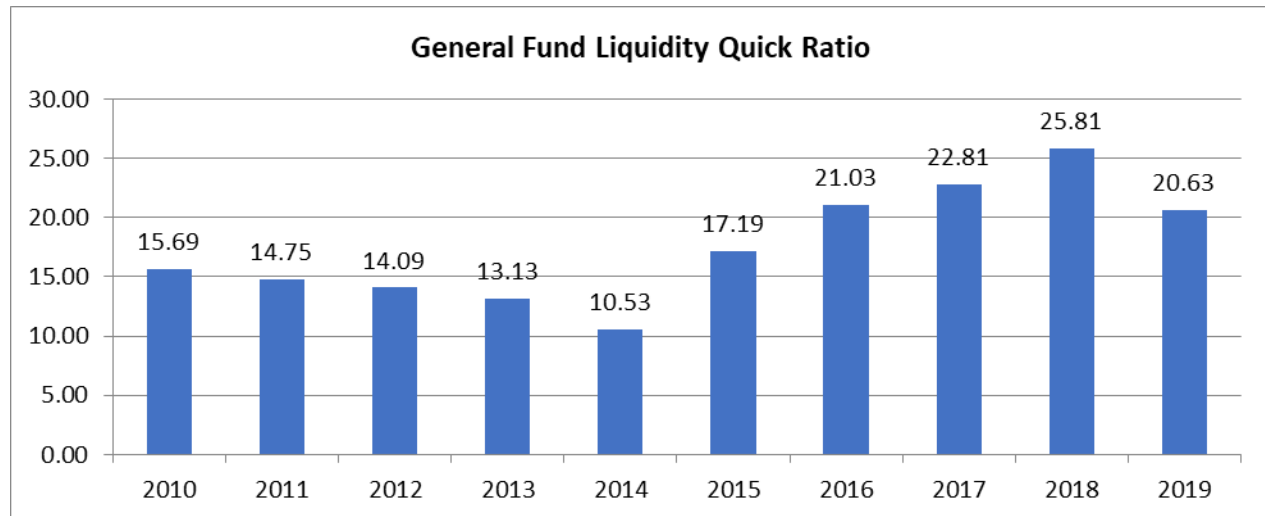


# Performance Measures

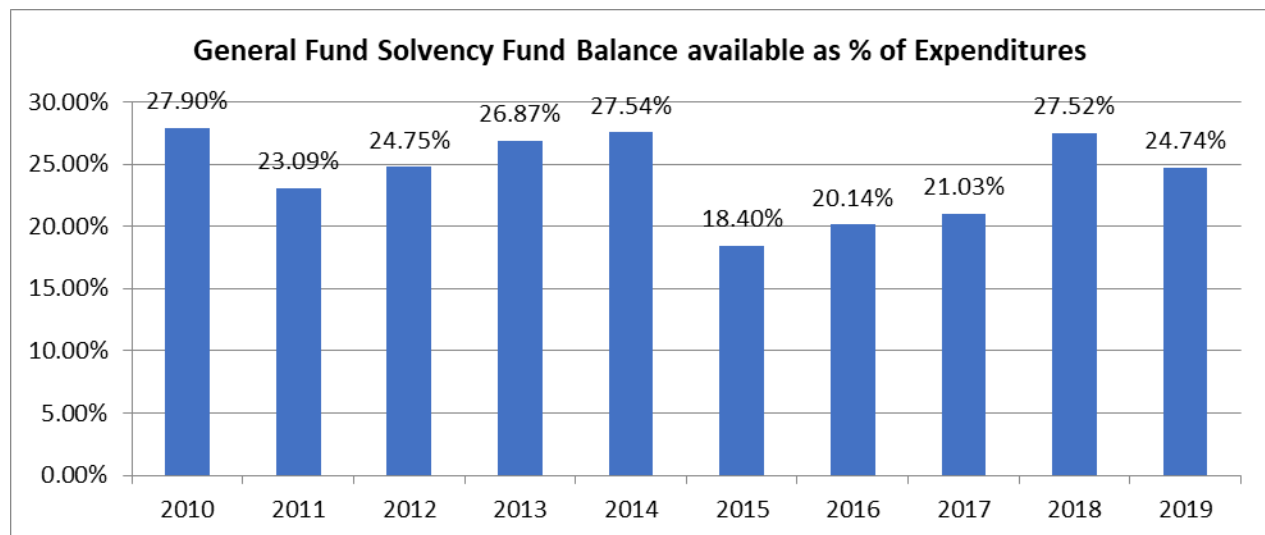


## Financial Services continued

Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash and investments divided by current liabilities. FY2015 started including Capital Reserve amounts per UNC School of Government. The goal is to remain above 17%.



Solvency measures a government's ability to meet long-term obligations. Fund balance as a % of expenditures is calculated as available fund balance as defined by the Local Government Commission divided by expenditures plus transfers out. The goal is to remain above 20%.



## Elections



## Performance Measures

### Objective and Goal:

To increase the number of registered voters in Moore County by holding information sessions each year. Currently the goal is to hold two informational sessions per year and Moore County Board of Elections met their goal each year. July 1, 2020 has an increase in total voters of 3,096 from July 1, 2019. Typically, in an election year, the total voter figure increases.

Elections - Registration Totals							
Fiscal Year Start	Total All Voters	Democrat	Republicans	Unaffiliated	Libertarian	Green	Constitution
July 1, 2014	63,580	17,809	26,252	19,243	276	0	0
July 1, 2015	61,665	16,865	25,489	19,031	280	0	0
July 1, 2016	63,683	16,736	26,130	20,542	275	0	0
July 1, 2017	65,276	16,485	26,731	21,730	330	0	0
July 1, 2018	66,990	16,413	27,204	23,032	341	0	0
July 1, 2019	66,774	15,623	27,509	23,233	387	22	0
July 1, 2020	69,870	15,894	28,716	24,749	450	22	39

### Tax

#### Objective and Goal:

To maintain a property tax collection rate of 99% or better. The chart below makes a comparison by month within each fiscal year so tax can measure each month of each year to see where their collections rates stand. August is within the 2% discount period. January and beyond is the 2% penalty period.

Real/Personal Tax Collection % by Month							
Real/Personal Tax	FY15	FY16	FY17	FY18	FY19	FY20	Target
July	8.06%	0.81%	2.50%	7.26%	6.40%	7.58%	>99%
Aug	63.02%	47.12%	65.46%	67.36%	69.21%	68.86%	>99%
Sept	68.36%	69.50%	69.82%	70.35%	72.39%	73.23%	>99%
Oct	69.77%	70.55%	70.78%	72.41%	73.28%	74.17%	>99%
Nov	71.90%	72.99%	73.72%	75.23%	75.44%	76.52%	>99%
Dec	86.05%	86.71%	85.85%	86.56%	87.08%	89.30%	>99%
Jan	95.21%	96.01%	96.62%	96.88%	96.81%	97.55%	>99%
Feb	97.16%	97.87%	98.09%	98.38%	98.16%	98.68%	>99%
Mar	98.33%	98.64%	98.86%	98.96%	99.01%	99.08%	>99%
Apr	99.12%	99.51%	99.37%	99.45%	99.39%	99.37%	>99%
May	99.41%	99.67%	99.56%	99.55%	99.64%	99.50%	>99%
Jun	99.51%	99.70%	99.63%	99.62%	99.71%	99.50%	>99%

# Performance Measures



## Register of Deeds

Objective and Goal:

To record and file deeds in excess of amount of yearly budget by no less than 5%. The filings and revenues are monitored each month internally and on the county dashboard reporting so the department can monitor their progress against the annual budgeted amount. Recordings filed with the Register of Deeds office include: Land Records, Births & Deaths, Marriage Licenses, Military Discharges and Notaries Public Sworn.

Register of Deeds - Recordings and Revenues by Fiscal Year				
Fiscal Year Ending	Recordings Filed Deeds	Actual YTD Revenues	Original Budgeted Revenues	YTD % Rev/Budget
Jun-17	23,646	\$2,232,726	\$1,722,052	129.65%
Jun-18	23,186	\$2,513,958	\$1,958,300	128.37%
Jun-19	22,319	\$2,536,177	\$2,358,800	107.52%
Jun-20	26,211	\$2,679,837	\$2,358,800	113.61%

## Aging/Senior Center

Objective and Goal:

To maintain low congregate meals ordered over requested by 2%. This measure started in FY17/18.

To maintain the total average weekly visitation at the center by an increase of 2%. The Senior Center purchased a software system to maintain the average weekly visitation at the center. Prior to Fy17/18 visitation was kept manually.

Aging - Senior Enrichment Center - Average Participation									
Fiscal Year	Program Participation	Fitness Orientation	Fitness Room	Rec Room	Diner's Club	Total Average Weekly Visitation at Center	Home Delivered Meals Ordered	Home Delivered Meals Served	Home Delivered Meals Over Ordered
FY10/11	247	16	240	0	95	598			
FY11/12	269	15	233	0	91	608			
FY12/13	253	10	232	0	91	586			
FY13/14	289	10	189	76	73	636			
FY14/15	302	11	176	173	62	725			
FY15/16	347	14	192	185	59	797			
FY16/17	355	12	168	174	48	757			
FY17/18	456	10	266	367	56	1,155	21,403	21,320	83
FY18/19	476	7	277	282	59	1,101	24,494	24,407	87
FY19/20	456	5	300	363	51	1,175	21,076	20,847	229

(the Senior Enrichment Center has been closed since 5:00 p.m. on Tuesday, March 17, 2020 due to COVID-19) and has is not opened as of this printing.



## Performance Measures

### Library

Objectives and Goals:

Number of items checked out at all branches to increase by 1%

Door Count of persons visiting the center to be maintained

Number of Programs offered per year increased by 5%

Number of people attending programs increased by 2%

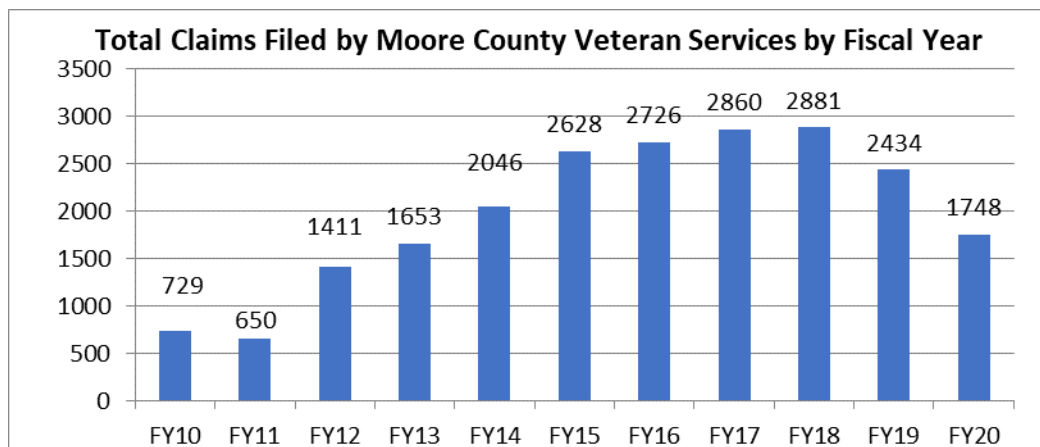
Moore County Library								
Fiscal Year	Circulation (includes eResources)	% increase from prior year	# of Persons/Door Count-All Branches	% increase from prior year	# of Programs	% increase from prior year	# People Attending Programs (virtually for 2020)*	% increase from prior year
FY16	156,685		130,171		724		11,104	
FY17	154,289	-1.53%	123,012	-5.50%	947	30.80%	11,209	0.95%
FY18	146,369	-5.13%	113,235	-7.95%	768	-18.90%	11,882	6.00%
FY19	143,400	-2.03%	116,739	3.09%	915	19.14%	12,394	4.31%
FY20	111,670	-22.13%	80,950	-30.66%	786	-14.10%	20,646	66.58%

\*The Library has been closed since 5:00 p.m. March 17, 2020 due to COVID-19. As you can see the 'persons attending virtually' column has increase significantly with most of those increases in the last quarter of FY20. The Library remains closed as of this printing.

### Veteran Services

Objectives and Goals:

To increase total claims filed for veterans by 1% per fiscal year. Due to COVID-19 the figures have decreased due to building closures in the last quarter of FY20.



# Performance Measures



## Parks and Recreation

Objectives and Goals:

To increase the youth participation by advertising

To maintain the adult participation

To increase senior participants

To increase revenue for concession sales by 5% per year

Event Participants	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Flag Football	230	204	230	253	242	252	220	219	225
Basketball	655	653	612	623	661	608	574	576	600
Soccer	59	102	75	105	154	162	184	160	170
Tennis	129	141	122	117	123	104	102	107	0
Softball	330	322	333	301	251	228	221	260	187
Baseball	669	734	669	617	590	557	561	532	263
Cheerleading	<u>122</u>	<u>120</u>	<u>132</u>	<u>138</u>	<u>145</u>	<u>121</u>	<u>132</u>	<u>74</u>	<u>104</u>
Total	2,194	2,276	2,173	2,154	2,166	2,032	1,994	1,928	1,549

Parks & Recreation Concession Sales Budget vs Actual*		
	Budget	Actual
FY12	\$52,000	\$59,850
FY13	\$52,000	\$54,020
FY14	\$58,000	\$47,183
FY15	\$58,000	\$59,377
FY16	\$58,000	\$50,720
FY17	\$58,000	\$48,870
FY18	\$58,000	\$61,249
FY19	\$58,000	\$51,955
FY20	\$65,000	\$15,460

\*Parks and Recreation has been closed since 5:00 p.m. on March 17, 2020 due to COVID-19. With this closure the objectives and goals could not be met for FY20.



## Performance Measures

### Health Services/Environmental Health

Objectives and Goals: Meet the target of 129 Food and Lodging Inspections per month. The Targets were not met due to COVID-19 closures in FY20.

Env Health Food & Lodging Inspections	FY20	FY19	FY18	FY17	FY16	FY15	FY14	Monthly Target
July	42	105	49	97	94	95	104	129
August	107	147	108	142	90	110	112	129
September	138	71	104	111	133	116	121	129
October	123	129	99	132	111	148	133	129
November	81	101	59	119	107	103	124	129
December	114	123	62	121	154	149	137	129
January	117	143	58	82	91	78	55	129
February	93	105	92	90	206	106	104	129
March	45	125	54	118	139	155	161	129
April	16	146	94	87	148	138	137	129
May	54	221	130	128	192	212	182	129
June	114	266	87	45	236	200	109	129
Total	1044	1682	996	1272	1701	1610	1479	1545

Meet the target on Clinical Health patient visits of 460 per month. Meeting are being conducted with the Health Department to discuss our goals and measure target amounts vs the actuals noting the decline.

Health Clinical Patient Visits									
MONTH	FY13 Patient Visits	FY14 Patient Visits	FY15 Patient Visits	FY16 Patient Visits	FY17 Patient Visits	FY18 Patient Visits	FY19 Patient Visits	FY20 Patient Visits	Target
July	499	430	375	396	345	211	285	304	460
August	487	443	376	438	466	321	312	283	460
September	449	475	418	416	398	253	253	244	460
October	671	468	400	395	374	330	332	332	460
November	469	335	309	386	351	302	250	222	460
December	412	362	335	359	324	217	213	218	460
January	480	382	288	375	325	329	307	296	460
February	412	361	275	425	300	290	250	261	460
March	373	359	376	401	282	303	259	189	460
April	445	418	374	366	190	297	279	147	460
May	442	346	282	366	271	311	250	172	460
June	397	365	387	383	205	292	252	181	460
Total	5,536	4,744	4,195	4,706	3,831	3,456	3,242	2,849	5,520

# Performance Measures



## Sheriff and Detention Center

Objectives and Goals:

Average response time target less than 11 minutes.

To keep average daily inmate population below maximum of 223 inmates

Fiscal Year	# of Calls for Service	Average Response Time	Target Response Time
FY18	38,151	9 min, 7 sec	<11 min
FY19	41,296	8 min, 19 sec	<11 min
FY20	46,656	6 min, 7 sec	<11 min

Detention	Avg Daily Population FY17	Avg Daily Population FY18	Avg Daily Population FY19	Avg Daily Population FY20	Maximum Capacity
July	176	161	169	188	223
August	173	181	172	176	223
September	175	192	175	193	223
October	183	188	173	190	223
November	175	174	166	169	223
December	166	158	170	160	223
January	180	154	178	165	223
February	166	164	175	163	223
March	161	162	175	144	223
April	173	157	165	127	223
May	175	165	190	115	223
June	182	156	187	110	223
	2085	2012	2095	1900	



## Performance Measures

### Sheriff's Department - Animal Services

Objectives and Goals:

Reduce intake by education of spaying and neutering your pets.

Increase adoptions and total live release through education and training programs by 3% per year

Fiscal Year	Dog and Cat Intake - Total all Sources	Owner Surrender - Dogs	Owner Surrender - Cats	% Intake - Owner Surrenders	Adopt	Rescue	Return to Owner	Total Live Release (Adopt + Rescues + RTO)	Euthanized	Call for Service	# that are Animal Bite Cases
FY 19/20	2,038	577	449	50.00%	496	628	174	1,298	771	4,573	230
FY 18/19	2,779	732	742	53.04%	602	543	206	1,351	1,295	4,433	183
FY 17/18	2,394	653	552	50.33%	748	668	164	1,580	818	3,565	207
FY 16/17	2,076	512	535	50.43%	758	604	183	1,545	543	2,282	211
FY 15/16	2,523	726	550	50.57%	636	843	180	1,659	815	15,315	1,104

### Day Reporting Center

The department reports to the Child Support Director and provides substance abuse education/treatment and cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice program. This provides an alternative to incarceration for the referred individual.

Goal: Successful completion rates for a target of 70% for all programs.

Objective: By tracking the successful program completion of the programs provided.

Successful Program Completion %			
Month	Monthly %	YTD %	Target %
Jul-19	50%	50.0%	70%
Aug-19	60%	55.6%	70%
Sep-19	90%	73.7%	70%
Oct-19	80%	75.0%	70%
Nov-19	0%	64.3%	70%
Dec-19	55%	61.5%	70%
Jan-20	100%	63.4%	70%
Feb-20	60%	62.7%	70%
Mar-20	56%	61.7%	70%
Apr-20	0%	61.7%	70%
May-20	100%	63.5%	70%
Jun-20	100%	69.7%	70%

# Performance Measures



## Public Safety – Emergency Management (EMS)

### Goals:

To protect the county citizens by responding to all service calls in less than 10 minutes and 59 seconds

### Objective:

To show the calls and response time by month and monitor this using the EMS software which monitors each ambulance departure and arrival time and is recorded below by month and fiscal year.

EMS/Ambulatory Calls for service, Actual Transports to the Hospital and average response times:

Month	Total Call Volume - Medical	Total Transports and Patient Records	Average Response Time	Avg Target Response Time
Jul-19	1,407	1,326	11 min, 16 sec	<10 min 59 sec
Aug-19	1,331	970	11 min, 14 sec	<10 min 59 sec
Sep-19	1,441	1,122	11 min, 7 sec	<10 min 59 sec
Oct-19	1,441	1,048	10 min, 48 sec	<10 min 59 sec
Nov-19	1,343	1,023	10 min, 49 sec	<10 min 59 sec
Dec-19	1,446	1,303	10 min, 29 sec	<10 min 59 sec
Jan-20	1,462	1,120	10 min, 43 sec	<10 min 59 sec
Feb-20	1,379	984	10 min, 49 sec	<10 min 59 sec
Mar-20	1,348	927	10 min, 10 sec	<10 min 59 sec
Apr-20	1,072	669	10 min, 36 sec	<10 min 59 sec
May-20	1,333	1,187	10 min, 53 sec	<10 min 59 sec
Jun-20	1,300	876	11 min, 8 sec	<10 min 59 sec
Total	16,303	12,555		

The following chart shows the E911 Public Safety Division Service Calls by type for fiscal year 2020.

Total number of calls by category to the 911 center for fiscal year 2020. FY19 there were a total of 103,088 calls. FY20 had a decrease of 578 calls as compared to FY19. These figures do not include any hang-up calls to 911. These are total calls for service by category.

FY19/20	Fire	Medical	Law Enforcement	Other	Total 911 Calls for Service
Jul-19	374	1407	4970	2168	8,919
Aug-19	320	1331	4916	2101	8,668
Sep-19	254	1441	4761	2257	8,713
Oct-19	296	1441	5572	2094	9,403
Nov-19	280	1343	5597	2084	9,304
Dec-19	268	1446	5194	2008	8,916
Jan-20	273	1462	5203	2053	8,991
Feb-20	323	1379	4868	1664	8,234
Mar-20	287	1348	4869	2068	8,572
Apr-20	475	1072	3587	2004	7,138
May-20	318	1333	3632	2249	7,532
Jun-20	290	1300	4050	2480	8,120
	3,758	16,303	57,219	25,230	102,510



## Performance Measures

### Planning and Community Development

Goal: Increased productivity in issuing permits within 2 business days.

Objective: To improve the permit process through timely issuing and efficiency of streamlining the process. The department currently accepts credit cards and in FY20 the department will start accepting debit cards. Using the credit/debit cards has helped streamline the permit process. Permit requests did slow during 2 months of the last quarter of FY20 (April-May 2020) due to COVID-19 but has since picked up during June of 2020.

Month	FY17 # of Permits Issued	FY18 # of Permits Issued	FY19 # of Permits Issued	FY20 # of Permits Issued	Monthly Actual \$ Collected
July	467	508	577	539	\$90,527
August	419	492	638	627	\$90,433
September	504	463	386	458	\$67,894
October	371	460	590	514	\$63,681
November	408	441	534	400	\$57,746
December	462	545	385	469	\$66,218
January	394	438	499	609	\$90,111
February	493	459	432	518	\$71,814
March	618	641	483	649	\$101,735
April	365	536	590	451	\$92,183
May	575	626	672	525	\$74,695
June	529	641	645	686	\$108,043
	5605	6250	6431	6445	\$975,079

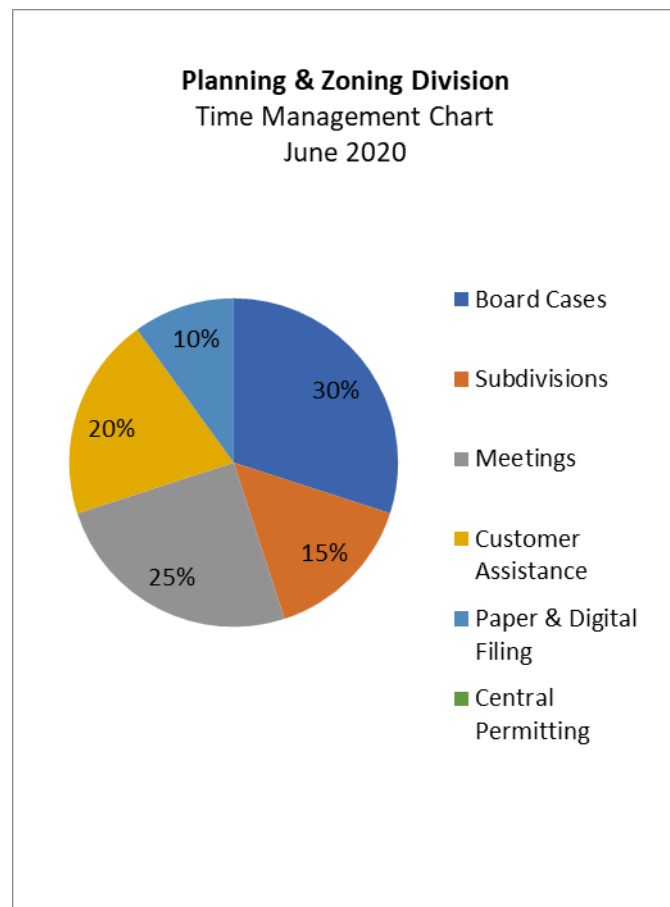
# Performance Measures



## Planning and Community Development (continued):

Goal: Increased productivity through time management

Objective: Track time management monthly. The chart below shows the time management for July 2019. This is managed on a monthly basis and the Department Director meets with the staff to discuss different areas to be addressed.



For comparison to the previous year in Time Management Areas for Planning and Permitting.

Time Management	FY19	FY20
Board Cases	20.00%	30.00%
Subdivisions	10.00%	15.00%
Meetings	15.00%	25.00%
Planner Travel	15.00%	0.00%
Customer Assistance	5.00%	20.00%
Paper & Digital Filing	20.00%	10.00%
Central Permitting	15.00%	0.00%
	100.00%	100.00%



## Performance Measures

### Solid Waste – Landfill

Goal: To increase revenues to help offset the need for county tax dollars to balance the Solid Waste budget in the General Fund

Objective: To increase fees to help cover the cost of the services provided by the Landfill. Currently Solid Waste is supported by General Fund revenue in the amount of \$400,000-\$500,000 annually. FY20 showed the support from the General Fund to be \$350,137 in actual Revenue vs. Expenditures. This was due to increases in fees for FY20.

Solid Waste - General Fund	Original Budget Revenue	Revised Budget Revenue	Actual Revenue	Original Budget Expenditures	Revised Budget Expenditures	Actual Expenditures (including Encumbrances)
FY13/14	\$1,182,000	\$1,182,000	\$1,368,783	\$2,007,999	\$2,032,119	\$1,987,357
FY14/15	\$1,257,000	\$1,297,000	\$1,322,945	\$2,183,967	\$2,433,757	\$2,386,158
FY15/16	\$1,309,000	\$1,309,000	\$1,648,289	\$2,087,496	\$2,112,460	\$2,078,921
FY16-17	\$1,685,500	\$1,685,500	\$1,703,735	\$2,231,507	\$2,324,845	\$2,125,095
FY17-18	\$1,837,000	\$1,867,000	\$1,821,683	\$2,177,437	\$2,259,975	\$2,225,333
FY18-19	\$1,897,500	\$2,118,719	\$2,258,080	\$2,861,483	\$2,857,157	\$2,819,694
FY19-20	\$2,319,500	\$2,494,500	\$2,570,627	\$2,861,483	\$3,335,711	\$2,920,764

Goal: To track debris coming into the landfill to provide better efficiency in services.

Objective: To chart all debris by type in the Waste Works Software system and track by fiscal year.

FY 20 - Current Fiscal Year	Leaf & Limb & Mulch	Recycling including Glass	Construction & Demo Material	Municipal Solid Waste-AVG		FY 19 - Current Fiscal Year	Leaf & Limb*	Recycling	Construction & Demo Material	Municipal Solid Waste-AVG
Jul-19	1,438	312	2,553	1,372		Jul-18	1,167	415	2,463	1,379
Aug-19	1,337	403	2,824	1,360		Aug-18	1,365	399	2,877	1,328
Sep-19	1,240	351	2,445	1,949		Sep-18	2,360	325	2,206	1,246
Oct-19	1,321	385	2,590	1,344		Oct-18	2,868	366	2,686	1,318
Nov-19	1,288	300	2,790	1,336		Nov-18	1,548	445	2,500	1,255
Dec-19	1,361	471	2,664	1,242		Dec-18	1,324	390	2,687	1,345
Jan-20	1,257	487	2,457	1,583		Jan-19	1,308	394	3,014	1,349
Feb-20	1,171	752	2,414	1,266		Feb-19	1,225	282	2,620	1,090
Mar-20	3,294	358	2,797	1,214		Mar-19	1,344	305	2,973	1,272
Apr-20	2,982	414	2,343	1,621		Apr-19	1,794	279	2,829	1,383
May-20	2,381	322	2,717	1,473		May-19	1,810	319	2,773	1,393
Jun-20	4,709	314	2,473	2,377		Jun-19	1,431	281	2,476	1,963
Totals	23,778	4,870	31,066	18,137		Totals	19,544	4,200	32,104	16,321
				Total Tonnage						Total Tonnage
				77,851						72,169

# Performance Measures



## Information Technology – Geographical Information Systems

Goal: To provide addressing requests within 24 hours of being requested

Objective: To track all address assignments and adjustments by month

GIS - E-911 Address Assignment		
Per Interlocal Agreement for Address Assignment with all municipalities the county assigns all address within the county		
Month	Address Edits/Adds	Total Addresses
July 2019	222	63,572
August 2019	152	63,691
September 2019	128	63,755
October 2019	112	63,860
November 2019	57	63,898
December 2019	133	63,953
January 2020	164	64,059
February 2020	136	64,095
March 2020	492	64,452
April 2020	190	64,565
May 2020	83	64,584
June 2020	157	64,652



## Performance Measures

### Information Technology – Geographical Information Systems (continued):

Goal: To make the Geographical Information System easy for the user by promoting user friendly access to all citizens of Moore County.

Objective: Track user visits to the website and provide daily updates to the customers. They provide input by survey to help enhance the use of the system.

GIS Interactive Map Website <a href="https://www.moorecountync.gov/gis#mapping">https://www.moorecountync.gov/gis#mapping</a>													
Users visited	Avg for FY 19-20	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Once	2,144	2,386	2,597	2,415	2,437	2,255	2,219	2,556	2,550	2,521	2,227	2,523	2,421
2 - 10 times	1,871	2,108	2,028	1,982	2,095	1,880	1,917	2,211	2,113	2,212	1,978	2,304	2,143
11 - 40 times	208	254	224	210	228	200	200	297	273	271	195	252	258
41 - 100 times	36	38	45	42	43	27	25	42	32	32	18	39	35
over 100 times	7	8	4	6	6	3	3	8	6	6	6	3	8
Total Users	4,265	4,794	4,898	4,655	4,809	4,365	4,364	5,114	4,974	5,042	4,424	5,121	4,865

# Performance Measures



## Water Pollution Control Plant

Goal: Increased productivity in the treated plant gallons of water versus the gallons invoiced

Objective: To improve by controlling the inflow and infiltration of gallons coming into the plant for treatment and keeping the target of % of gallons invoiced versus treated above 90%. The following charts shows gallons treated vs. gallons invoiced by the Water Pollution Control Plant for service by the towns in Moore County.

Fiscal Year	Treated Gallons	Invoiced Gallons	% Gallons Invoiced vs. Treated
FY06	1,712,037,666	1,462,960,632	85%
FY07	1,866,686,470	1,688,645,986	90%
FY08	1,621,958,000	1,444,689,266	89%
FY09	1,616,791,000	1,503,124,303	93%
FY10	1,631,586,000	1,502,536,298	92%
FY11	1,568,680,000	1,420,357,118	91%
FY12	1,473,402,000	1,424,967,783	97%
FY13	1,703,953,000	1,494,863,502	88%
FY14	1,810,658,000	1,646,900,864	91%
FY15	1,794,947,000	1,629,631,966	91%
FY16	1,933,140,000	1,746,790,187	90%
FY17	1,914,238,000	1,742,258,408	91%
FY18	1,895,019,000	1,730,500,696	91%
FY19	2,351,843,000	2,051,238,947	87%
FY20	2,206,576,000	1,882,455,431	85%



## Performance Measures

### Property Management

Goal: To promote safety among all county departments through clean environment and grounds and to education departments on all utility bills including water, electric and propane usage. Property management is striving to conserve energy by turning off lights when not needed or offices not in use.

Objective: Track all bills monthly and yearly and report on departmental usage for all Department Directors at the monthly Department Director meeting. Reduce costs in water and electric by 1% per year is the focus.

Utility Costs Month	Electric Budget	Electric Actual	Fuel/Oil Budget	Fuel/Oil Actual	Propane Budget	Propane Actual	Water Budget	Water Actual	Total Utility Budget	Total Utility Actual
Jul-18	\$51,563	\$37,272	\$921	\$0	\$6,104	\$2,435	\$15,954	\$15,471	\$74,542	\$55,178
Aug-18	\$51,563	\$38,789	\$921	\$0	\$6,104	\$1,814	\$15,954	\$18,068	\$74,542	\$58,671
Sep-18	\$51,563	\$39,567	\$921	\$0	\$6,104	\$0	\$15,954	\$12,327	\$74,542	\$51,894
Oct-18	\$51,563	\$47,879	\$921	\$0	\$6,104	\$2,554	\$15,954	\$18,219	\$74,542	\$68,652
Nov-18	\$51,563	\$47,395	\$921	\$0	\$6,104	\$3,787	\$15,954	\$16,895	\$74,542	\$68,077
Dec-18	\$51,563	\$44,761	\$921	\$0	\$6,104	\$3,459	\$15,954	\$205	\$74,542	\$48,426
Jan-19	\$51,563	\$45,605	\$921	\$0	\$6,104	\$8,094	\$15,954	\$10,263	\$74,542	\$63,962
Feb-19	\$51,563	\$51,219	\$921	\$0	\$6,104	\$11,384	\$15,954	\$12,258	\$74,542	\$74,861
Mar-19	\$51,563	\$49,963	\$921	\$7,562	\$6,104	\$3,441	\$15,954	\$15,097	\$74,542	\$76,063
Apr-19	\$51,563	\$49,177	\$921	\$2,299	\$6,104	\$3,183	\$15,954	\$6,793	\$74,542	\$61,452
May-19	\$51,563	\$45,601	\$921	\$0	\$6,104	\$4,604	\$15,954	\$11,395	\$74,542	\$61,599
Jun-19	\$51,563	\$98,225	\$921	\$0	\$6,104	\$1,448	\$15,954	\$33,802	\$74,542	\$133,476
Totals	\$618,750	\$595,453	\$11,050	\$9,861	\$73,250	\$46,203	\$191,450	\$170,794	\$894,500	\$822,311

Utility Costs Month	Electric Budget	Electric Actual	Fuel/Oil Budget	Fuel/Oil Actual	Propane Budget	Propane Actual	Water Budget	Water Actual	Total Utility Budget	Total Utility Actual
Jul-19	\$51,675	\$42,216	\$1,004	\$0	\$5,979	\$1,844	\$15,442	\$0	\$74,100	\$44,060
Aug-19	\$51,675	\$41,780	\$1,004	\$0	\$5,979	\$2,229	\$15,442	\$19,035	\$74,100	\$63,044
Sep-19	\$51,675	\$57,620	\$1,004	\$0	\$5,979	\$2,777	\$15,442	\$17,032	\$74,100	\$77,430
Oct-19	\$51,675	\$49,719	\$1,004	\$0	\$5,979	\$2,761	\$15,442	\$19,916	\$74,100	\$72,395
Nov-19	\$51,675	\$47,798	\$1,004	\$0	\$5,979	\$3,746	\$15,442	\$14,114	\$74,100	\$65,657
Dec-19	\$51,675	\$47,345	\$1,004	\$0	\$5,979	\$3,844	\$15,442	\$11,723	\$74,100	\$62,913
Jan-20	\$51,675	\$42,432	\$1,004	\$0	\$5,979	\$4,572	\$15,442	\$9,199	\$74,100	\$56,202
Feb-20	\$51,675	\$49,683	\$1,004	\$817	\$5,979	\$3,359	\$15,442	\$11,090	\$74,100	\$64,949
Mar-20	\$51,675	\$42,149	\$1,004	\$8,012	\$5,979	\$3,831	\$15,442	\$10,107	\$74,100	\$64,099
Apr-20	\$51,675	\$37,085	\$1,004	\$0	\$5,979	\$1,025	\$15,442	\$10,555	\$74,100	\$48,665
May-20	\$51,675	\$38,863	\$1,004	\$0	\$5,979	\$1,771	\$15,442	\$9,477	\$74,100	\$50,111
Jun-20	\$51,675	\$92,475	\$1,004	\$0	\$5,979	\$547	\$15,442	\$20,257	\$74,100	\$113,279
Totals	\$620,100	\$589,164	\$12,050	\$8,829	\$71,750	\$32,307	\$185,300	\$152,504	\$889,200	\$782,804

# Performance Measures



## Department of Social Services

Goal: Protection of the adult and child population for the citizens of Moore County and providing food assistance for those in need, or medical assistance. The programs that the Department of Social Services administers make a significant impact of the overall county. Partnerships with community agencies and businesses also aid in meeting the needs of our citizens.

Objective: Track the monthly services provided by DSS by the number of cases by area by fiscal year and report within the state guidelines.

MOORE COUNTY SOCIAL SERVICES - JUNE 2019				MOORE COUNTY SOCIAL SERVICES - JUNE 2020			
ADULT SERVICES				ADULT SERVICES			
	Reports Received	Reports Accepted	Guardianship		Reports Received	Reports Accepted	Guardianship
Current Month	58	32	24	Current Month	47	22	24
YTD Totals	575	346		YTD Totals	388	196	
CHILDREN'S SERVICES				CHILDREN'S SERVICES			
	Reports Received	Reports Accepted	Children in Custody		Reports Received	Reports Accepted	Children in Custody
Current Month	76	44	44	Current Month	78	50	55
YTD Totals	1213	789		YTD Totals	1226	779	
FOOD AND NUTRITION SERVICES				FOOD AND NUTRITION SERVICES			
	Applications	Reviews	Active Cases		Applications	Reviews	Active Cases
Current Month	291	400	4285	Current Month	179	4	4833
YTD Totals	3,427	4,863		YTD Totals	3,815	296	
ADULT MEDICAID				ADULT MEDICAID			
Current Month	123	275	5762	Current Month	85	241	5645
YTD Totals	1354	3915		YTD Totals	1277	269	
FAMILY AND CHILDREN'S MEDICAID				FAMILY AND CHILDREN'S MEDICAID			
	Applications	Reviews	Active Cases		Applications	Reviews	Active Cases
Current Month	120	1312	7111	Current Month	166	1050	7148
YTD Totals	1668	14419		YTD Totals	1769	1096	
Day Care	634	Clients served by each respective program for the current Month.		Day Care	0	Clients served by each respective program for the current Month.	
Work First	58			Work First	46		
Em Assist	19			Em Assist	55		



## Performance Measures

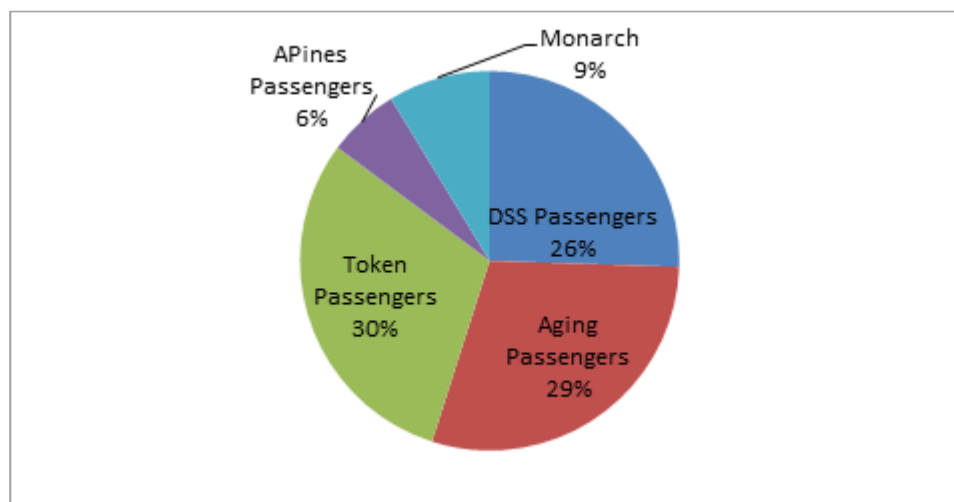
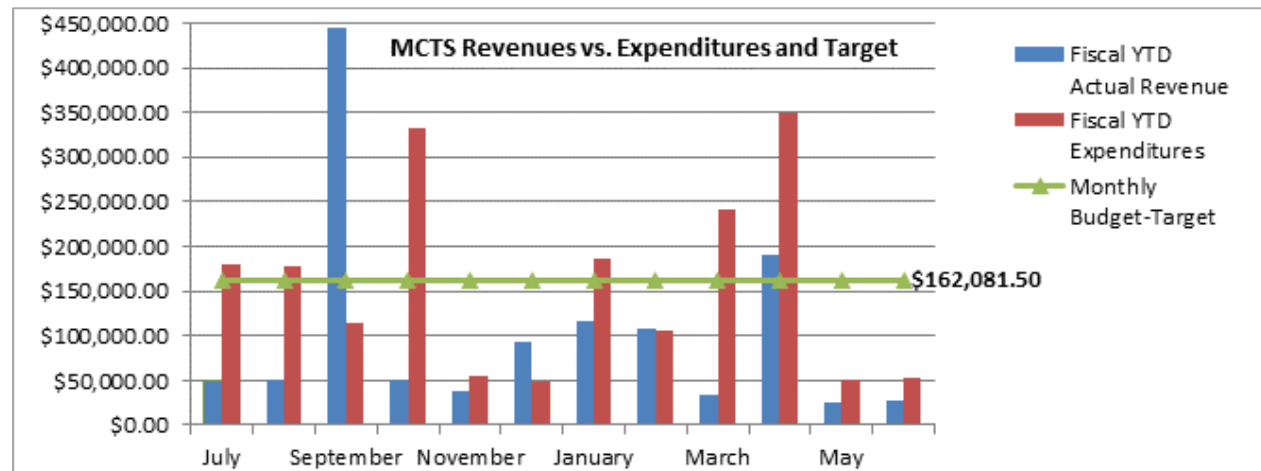
### Transportation Services

**Goal:** To provide transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation Services receives funding to operate through grant funding and user fees, self-supporting fund.

**Objective:** Track the monthly services provided by transportation by reporting the number of trips by area by fiscal year as compared to the prior year are within budget.

Chart 1 shows the Revenues and Expenditures of the Department by Month for FY20 with the Target in green. Chart 2 shows the number of passengers by Type of service provided by MCTS.

This service has been challenging during the COVID-19 Pandemic. Several changes had to be made to comply with sanitation and # of passengers. For a period of time starting March 17, 2020 until July 2020 the service was suspended. Operations have started back again with minimal services.



# Capital Improvement Program

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## Capital Budget Process

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten-year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten-year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The Improvement Plan is updated each year by the Finance Department. In December of each year and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes any additional adjustments, and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote but acknowledges it as a planning tool for future years.

In order to be included in the Capital Improvement Plan (CIP), a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget and considered capital outlay, rather than the CIP with the exception being vehicle purchases. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities of vehicles to be purchased and resources needed to keep the fleet modern is significant.

## Capital Reserve Funds

### *Capital Reserve Fund for Governmental Projects (CRGP)*

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$19,946,031 as of June 30, 2020.

### *Capital Reserve Fund for Enterprise Fund Projects (CREP)*

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is \$1,919,216 as of June 30, 2020.

### *Capital Reserve Fund for Debt Service (CRDS)*

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is \$2,000,000 as of June 30, 2020.

Two new Capital Reserve Funds were added during fiscal year 2014-2015. One is for the *Sandhills Community College for Projects (SCCP)* and the other is for *Sandhills Community College for Debt Service (SCCD)*. These additional funds will be used for future college projects and future college debt payments. The current balance for Sandhills Community College Future Debt Service is \$743,601 as of June 30, 2020.



## Capital Improvement Program

Two new Capital Reserve Funds were added during fiscal year 2016-2017 for the Moore County Schools. One is for Moore County Schools (MCS) Capital Projects and the other is for MCS for Debt Service. These additional funds will be used for future School projects and future school debt payments or school needs. The Schools current balance is \$4,198,628 as of June 30, 2020 and is shown in the following chart.

The chart below shows the current balances as of June 30, 2020 for all Capital Reserve Funds, which are multi-year funds that can be used in conjunction with any type of financing the capital project if needed. These funds are set aside based on the Fiscal Policy Guidelines of the County to help save the taxpayers money when funding future capital projects. The Moore County Board of Commissioners vote to approve the appropriation of these funds.

Capital Reserve Funds	2017-June	2018-June	2019-June	2020-June
General Fund Governmental Projects (future county projects)	\$23,080,690	\$18,031,390	\$14,168,395	\$19,946,031
General Fund Future Debt Service	-	\$2,000,000	\$2,000,000	\$2,000,000
Enterprise Funds (future projects)	\$514,405	\$941,775	\$1,596,256	\$1,919,216
Sandhills Community College Future Projects (6%)	-	-	-	-
Sandhills Community College Future Debt Service	-	-	-	\$743,601
Schools Future Projects -Art 46 Tax	-	-	-	\$1,000,568
Schools Future Debt Service	\$208,290	\$208,290	\$587,485	\$4,198,628

### Capital Improvement Program for FY 2020 TO FY 2030

#### Summary of Major Capital Projects

- **Education:**

In 2018 the voters approved General Obligation bonds of \$123,000,000 included three projects for Moore County Schools and one project for Sandhills Community College. The project list for the bonds was developed after many, many meetings and discussions with County, School, and College representatives along with financial analyses provided by the County's financial advisors. During the May 2018 primary, the voters, by a large margin, approved the GO bond referendum and during the November 2018 general elections, voters approved by a significant margin the ¼ Cent Local Option Sales and Use Tax which took effect April 1, 2019. The current balance in the Capital Reserve account for the Article 46 collections from April 2019 through June 2019 is \$1,000,568 as of June 30, 2019. The balance of Article 46 collections made in fiscal year 2020 will be moved from the General Fund to the Capital Reserve Fund for the Schools after June 30, 2020. The GO Bond projects for Moore County Schools are Area III Elementary in Aberdeen, Area III Elementary in Southern Pines, and Area III in Pinehurst. These projects are all underway and are being undertaken on a staggered basis which began with Area III Aberdeen. Of the other two projects, GO Bonds have been issued for Area III Southern Pines and GO Bonds for Area III Pinehurst during FY 2020. The College project is primarily focused on a \$20,000,000 medical educational facility; however, other related facilities may be improved as well. The issuance for GO bonds for the College project(s) was originally planned for late FY 2021 to early FY 2022; however, there are current discussions for accelerating the timeline. The timeline to issue these GO Bonds will be January 2021. As has been discussed in meetings and described in previous budgets, Moore County Schools has a master facility list that goes well beyond the three elementary school projects listed above, and there are considerable deferred maintenance projects that will need addressing in budgets to come.



- **Court Facility:**

Planning and activities for the construction of a new facility are ongoing with the current activities being the review of the architect's, Mosley Architects, schematic design proposals. It is anticipated that the new facility will connect to the existing facility to allow for other court related activities to continue operating from the existing facility and reduce the size, scope, and cost of the new facility. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years and a small tax rate increase which has been incorporated with the .51/\$100 recommendation. In the early years (1 to 4), funds are anticipated to accumulate and once debt is taken on for the project, the accumulated funds, future declines in debt service, and revenue generated from the small tax rate component are expected to cover the new debt. The architect has been tasked with addressing Court needs by utilizing as much existing facility space as possible, incorporating technology to enhance security as well as reduce needed new facility space, and designing an efficient facility for utilities, traffic flow, maintenance, and long term sustainability. Currently, the funding strategy will provide debt service funding for an estimated \$35M project.

- **Parks and Recreation:**

The Board approved a contract with the architectural firm of Clark, Patterson, Lee for update of a Master Park Plan at Hillcrest Park, the design of the proposed facility, and assistance with other facility enhancements to include a splash pad. The Board has also approved the project ordinance for these projects which is identified as Fund 433. In addition to the existing project ordinance funds, additional funds may materialize from the sale of surplus property and contributions from individuals, businesses, and other partners.

The new Splash Pad at Hillcrest Park is completed and opened late-May 2019. The splash pad has been incorporated into the playground area and ADA accessible playground equipment will be added in the near future. Additional features of benches, tables, umbrellas, etc. have been included to enhance the experience of those using the splash pad. Due to COVID-19 regulations the Splash Pad is currently not in use. We hope it will be in use soon.

Design has been completed for the new recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space. Bids have been received and the Capital Projects Manager is working with the bidder on value engineering in an effort to find cost savings. This project is currently underway and expected to be completed by the Summer of 2021.

## ***Moore County Public Works Water and Sewer Projects (funds 600, 610, 620):***

- **The Vass Sewer Expansion and Upgrade:** The proposed project will extend sewer collection service to the unsewered areas within the Town of Vass. Moore County is proposing to install a Conventional Collection System which will include gravity sewer mains with manholes, where feasible, and lift stations with force mains where existing topography will not allow for gravity installations. The total project cost is estimated at \$5,024,000 and is expected to be completed by October 2021.
- **East Moore Water District Phase IV:** The proposed Phase 4 project will extend service approximately 9.4 miles of water distribution line along Murdocksville Road, Juniper Lake Road, Beulah Hill Church, Road, and neighboring roads. The project is cost is estimated at \$2,540,750, funded by USDA grant and loan along with anticipated tap



## Capital Improvement Program

fees and is expected to provide service to at least 111 new customers. The estimated completion is August 2021.

- **Water Pollution Control Plant Sewer Interceptor Replacement**

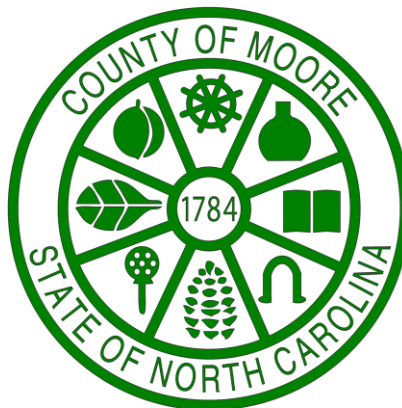
The interceptor was installed in 1977 as part of the original construction of the Water Pollution Control Plant. It is the main branch of the sewer system and conveys sewage from the smaller collections systems to the WPCP. The interceptor that is in Pinehurst #7 golf course has deteriorated and is in need of replacement. To minimize the impact on the golf course and wetlands in the area, the interceptor will be replaced in a new location that runs along Highway 15-501. The project cost is estimated at \$1,500,000 with anticipated completion September 2021.

### ***Emergency Medical Services/Advance Life Support (Fund 200):***

- **EMS:**

EMS staff has continued to look at 2 potential projects involving partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works. The Southern Pines project, which is nearly completed, is an effort to relocate the ambulance currently stationed at the Airport. The relocation will allow for improved response times, improved staffing quarters, and reduced cost. This site was completed and opened in January 2020.

The Pinehurst project will allow for a relocation of the Pinehurst based response staff and vehicles from an existing facility that is in need of extensive renovations to additional space the Village of Pinehurst is considering adding onto the Pinehurst Fire Station. The current strategy involves looking at a long-term lease with Southern Pines and Pinehurst which will eliminate having to pay out a significant amount of upfront dollars while securing EMS space in each facility as permanent occupancy. The project with Pinehurst has been slowed while costs and options are evaluated after learning earlier in the year; estimates were in excess of \$900,000.



# Capital Improvement Program



The Capital Improvement Plan (CIP) is an ever-evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time-line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise. Below we have listed the 10- year Capital Improvement plan by area:

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant:

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>Public Works/ Water Pollution Control Plant</b>											
Interceptor Rehab and Repair	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000
Wier Replacement and Covers on Clarifiers (9)	\$300,000										\$300,000
30" Interceptor Sewer Replacement across Morganton Road	\$2,800,000										\$2,800,000
Clarifier Weir Cleaning Equipment		\$100,000									\$100,000
Replacement Vehicle		\$30,000									\$30,000
Raw Sewage Upgrade			\$2,000,000								\$2,000,000
Sand Filter Canopy				\$300,000							\$300,000
Southern Pines 4 Upgrade					\$1,500,000						\$1,500,000
Upgrade to Sludge Storage						\$500,000					\$500,000
Solid Handling Rehab Upgrade							\$300,000				\$300,000
Replacement Vehicle							\$50,000				\$50,000
Southern Pines 4 Force Main Replacement								\$1,500,000			\$1,500,000
Sludge Bed Rehab									\$250,000		\$250,000
Upgrade Grit Unit										\$650,000	\$650,000
<b>TOTAL WPCP Fund 600</b>	<b>\$3,225,000</b>	<b>\$255,000</b>	<b>\$2,125,000</b>	<b>\$425,000</b>	<b>\$1,625,000</b>	<b>\$625,000</b>	<b>\$475,000</b>	<b>\$1,625,000</b>	<b>\$375,000</b>	<b>\$775,000</b>	<b>\$11,530,000</b>



# Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities:

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>Public Works/Utilities</b>											
Vehicles	\$180,000	\$450,000	\$180,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$1,930,000
Water Main Replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Sewer Rehabilitation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
General Extensions of Service	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Easement Clearing, Root Control & Odor Control	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
McCaskill Booster Pump Station Upgrade	\$515,296										\$515,296
Lift Station 3-3 Replacement		\$405,935									\$405,935
Dump Truck	\$120,000										\$120,000
Vac-Truck Replacement		\$450,000								\$450,000	\$900,000
Paint Elevated Tanks	\$250,000										\$250,000
Paint Elevated Tanks			\$250,000								\$250,000
Paint Elevated Tanks						\$250,000					\$250,000
Paint Elevated Tanks							\$250,000				\$250,000
Paint Elevated Tanks								\$250,000			\$250,000
Lift Station 15-1 Replacement (With Existing GR T3 Pump)	\$250,000										\$250,000
Lift Station 3-2 Replacement			\$358,079								\$358,079
Lift Station 8-1 Replacement				\$365,999							\$365,999
Lift Station 4-2 Replacement						\$357,822					\$357,822
Mini Excavator		\$111,883									\$111,883
Chloramines Booster Station		\$107,834									\$107,834
Linden Road Well Site									\$238,231		\$238,231
Linden Road Well Site									\$202,093		\$202,093
Cues Camera Portable Video				\$110,134							\$110,134
Paint Elevated Tanks					\$250,000						\$250,000
Chloramines Booster Station							\$116,741				\$116,741
Hyland Hills and Niagara Area Water Main Replacement					\$100,000			\$100,000			\$200,000
<b>TOTAL WATER &amp; SEWER FUND 610</b>	<b>\$1,715,296</b>	<b>\$1,925,652</b>	<b>\$1,188,079</b>	<b>\$1,036,133</b>	<b>\$910,000</b>	<b>\$1,167,822</b>	<b>\$926,741</b>	<b>\$910,000</b>	<b>\$1,000,324</b>	<b>\$1,010,000</b>	<b>\$11,790,047</b>

# Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the Enterprise Fund East Moore Water District:

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>East Moore Water District</b>											
New Meter Vault	\$80,000										\$80,000
Paint EMWD Tank		\$250,000									\$250,000
<b>TOTAL EMWD FUND 620</b>	<b>\$80,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$330,000</b>

The following table shows the Capital Improvement Plan for the Solid Waste Division of the General Fund. This department is listed separate from the General Fund Capital Items due to the increased needs at the Solid Waste Landfill:

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>Public Works/Solid Waste</b>											
Replace REX Compactor							\$250,000				\$250,000
Relocate Aberdeen Site	\$246,000										\$346,000
Relocate Carthage Site						\$350,000					\$350,000
Purchase Land as Landfill Buffer											\$100,000
Replace Track Loader											\$280,000
Truck/Trailer	\$250,000										\$250,000
New Landfill Location						\$1,000,000	\$1,000,000	\$750,000			\$2,750,000
<b>Total Solid Waste Fund General Fund 100</b>	<b>\$496,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,350,000</b>	<b>\$1,250,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,326,000</b>



## Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services:

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>Emergency Medical Services</b>											
Replacement Ambulance - 2 per year	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$3,500,000
Pinehurst EMS Facilities/Base ** Currently working to develop potential land swap and establish a long term lease option on the site plan for Pinehurst Station 91	\$500,000										\$1,000,000
VIPER Upgrades at 2 Remote Tower Site Locations & Paging Upgrades at 1 New Tower Site Location (work out lease options with American Towers at Sams Place Tower and NCHWY 705 Robbins)	\$100,000										\$250,000
Construction/Lease Storage Warehouse for Multiple Resources (i.e. Restroom Shower Trailer, 150kw Generator, Mobile Command Trailer)	\$175,000										\$175,000
<b>Total Fund 200 EMS/ALS Fund</b>	<b>\$1,095,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$4,925,000</b>

# Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the General Fund (excluding education and Solid Waste Landfill):

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>General Fund</b>											
Historic Courthouse HVAC Replacement	\$1,000,000										\$1,000,000
Register of Deeds HVAC Replacement	\$125,000										\$125,000
Re-Paving County Facility Parking Lots	\$150,000	\$150,000	\$150,000	\$150,000							\$750,000
DSS HVAC Replacement											\$155,250
DSS Roof Replacement	\$230,000										\$230,000
Historic Courthouse New Windows		\$300,000									\$300,000
Library Removal Asbestos Ceiling Area					\$115,000						\$115,000
New Courthouse		TBD									\$0
Renovation Old Detention Center											\$0
Rhyne Center Circle Parking Lot	TBD										\$0
Paving at DSS for MCTS Vans		\$250,000									\$250,000
New General Government Building											\$0
Demolition of Child Support	\$150,000										\$150,000
Davis Center Renovation - New roof, painting, windows, floor and new HVAC				\$250,000							\$250,000
Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,750,000
Firewall											\$100,000
SAN Replacement		\$300,000					\$300,000				\$600,000
Voting System - ADA Compliant	\$500,000										\$500,000
New Library Location in County or Renovation of Current Bldg. in Carthage											\$0
New Bookmobile (current vehicle was purchased in 2007 for \$125,000)								\$200,000			\$200,000
<b>TOTAL COUNTY GENERAL FUND</b>	<b>\$2,405,000</b>	<b>\$1,250,000</b>	<b>\$400,000</b>	<b>\$650,000</b>	<b>\$365,000</b>	<b>\$250,000</b>	<b>\$550,000</b>	<b>\$450,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$7,475,250</b>



## Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the General Fund Education section: (this chart is in millions by fiscal year to be able to fit to the width of the page)

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>General Fund - Moore County Schools</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>	<b>in millions</b>
Advanced Career Center			\$47								\$47
Increase Capacity at PHS				\$79							\$79
Increase Capacity at UPHS					\$40						\$40
Area III Middle School						\$61					\$61
Increase Capacity at West Pine ES							\$2				\$2
Large Project Capital Need at Existing Schools			\$30								\$30
Capital Needs at Existing Schools	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$21
Digital Learning Initiative	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$13
<b>TOTAL MOORE COUNTY SCHOOLS</b>	<b>\$3</b>	<b>\$3</b>	<b>\$80</b>	<b>\$82</b>	<b>\$43</b>	<b>\$64</b>	<b>\$5</b>	<b>\$3</b>	<b>\$3</b>	<b>\$3</b>	<b>\$293</b>

# Capital Improvement Program



The following page shows the 10-year Capital Improvement Plan for Sandhills Community College, along with a total for the education portion of the Capital Improvement Plan.

DESCRIPTION	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>General Fund - Sandhills Community College</b>											
Sidewalks and ADA Access	\$250,000										\$250,000
Campus Wayfinding Signage	\$300,000										\$300,000
Causey Hall Major Renovation		\$3,000,000									\$3,000,000
Original Palmer Trades Bldg. - New Roof			\$100,000								\$100,000
Parking Lots Lighting			\$300,000								\$300,000
Boyd Library Roof Replacement			\$500,000								\$500,000
Parking Lots Repair and Replacement				\$1,000,000							\$1,000,000
Public Services Training Classroom and Apparatus Building					\$1,200,000						\$1,200,000
Sirotek Hall Renovations						\$1,200,000					\$1,200,000
Campus Wide Electrical Distribution Service							\$3,500,000				\$3,500,000
Owens & Steed Hall Chiller Replacements							\$300,000				\$300,000
Public Services Training Center (Phase 3)- Commercial Burn Bldg.								\$5,000,000			\$5,000,000
Van Dusen Hall Roof Replacement								\$500,000			\$500,000
Meyer/ Stone Fire Alarm Panel Replacement									\$500,000		\$500,000
Public Services Training Center (Phase 4)- Driving Track & Firing Range									\$4,000,000		\$4,000,000
Information Tech. Complex										\$4,000,000	\$4,000,000
Stone Hall Structural Concrete Repairs										\$1,000,000	\$1,000,000
<b>Total College</b>	<b>\$550,000</b>	<b>\$3,000,000</b>	<b>\$900,000</b>	<b>\$1,000,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$3,800,000</b>	<b>\$5,500,000</b>	<b>\$4,500,000</b>	<b>\$5,000,000</b>	<b>\$26,650,000</b>



## Capital Improvement Program

These are the grand totals from the 10-year Capital Improvement Plan charts above:

Category	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	TOTAL
<b>TOTAL EDUCATION</b>	\$550,003	\$3,000,003	\$900,080	\$1,000,082	\$1,200,043	\$1,200,064	\$3,800,005	\$5,500,003	\$4,500,003	\$5,000,003	\$26,650,293
<b>Total GENERAL FUND (INCLUDING EDUCATION)</b>	\$2,955,003	\$4,250,003	\$1,300,080	\$1,650,082	\$1,565,043	\$1,450,064	\$4,350,005	\$5,950,003	\$4,750,003	\$5,250,003	\$34,125,543
<b>GRAND TOTAL - ALL SOURCES</b>	\$15,567,799	\$16,424,655	\$9,693,159	\$4,603,215	\$6,846,543	\$6,430,386	\$7,659,246	\$13,100,003	\$9,091,327	\$9,355,003	\$114,784,090

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. Some projects may also be funded with bonds and, therefore, be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

# Capital Improvement Program



## Relationship to the Annual Operating Budget and Capital Outlay (Non-recurring capital expenditures)

There are some projects that do not meet the 10 year capital improvement plan criteria of costing more than \$100,000 and the project lasting more than one year to complete, that can be completed within a fiscal year and are budgeted as capital outlay in the departments, which are considered non-recurring capital expenditures. Following is the relationship of capital outlay projects within the annual operating budget.

The estimated impact of annual non-recurring CIP projects on the FY21 operating budget is \$4,370,659 and listed on the next page. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY21 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY21 operating budget by Fund/Area plus the annual debt service budgeted:

• Fund 600 Water Pollution Control Plant	\$ 800,000
• Fund 610 Public Utilities	\$ 2,123,374
• Fund 230 Transportation Services	\$ 121,466
• Fund 620 East Moore Water District	\$ 565,448
• Fund 640 Airport Authority	\$ 60,000
• Fund 200 Emergency Management	\$ 209,475
• Fund 100 Information Technology	\$ 44,585
• Fund 100 Property Management	\$ 205,547
• Fund 100 Health/DSS	\$ 90,764
• Fund 100 Solid Waste	<u>\$ 150,000</u>
Subtotal CIP Projects only - detailed on next page	\$ 4,370,659
• Annual Debt Service (see page 204)	<u>\$23,261,434</u>
<b>Total Capital Outlay and Debt budgeted for annually</b>	<b>\$27,632,093</b>



# Capital Improvement Program

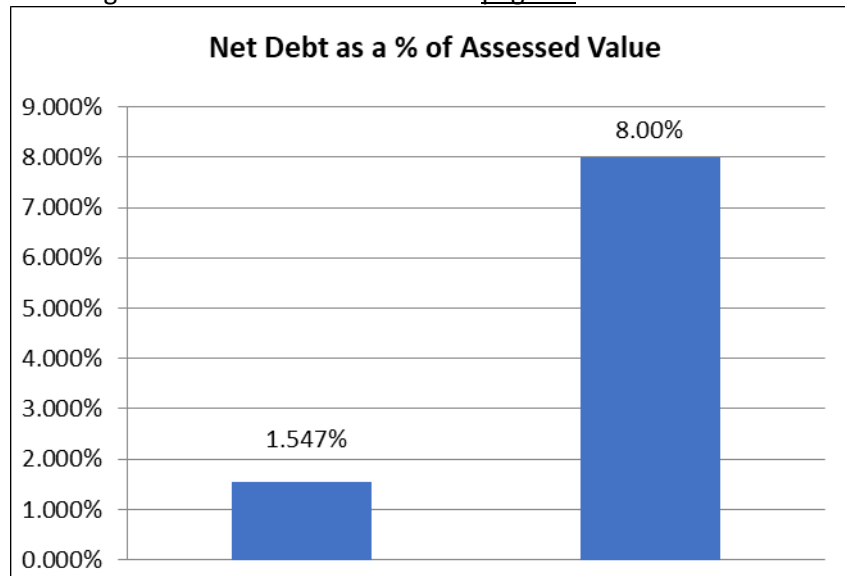
## Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2021

<b>Fund 600 Water Pollution Control Plant</b>	<b>Amount</b>	<b>Fund 640 Airport Authority</b>	<b>Amount</b>
Vault - Primary Clarifiers	\$200,000	Capital Outlay	\$60,000
Air Separation Clarifiers	\$200,000		
Raw Sewage Rehab	\$250,000	<b>Fund 200 Emergency Management/Public Safety</b>	
Interceptor Lines and Manholes	<u>\$150,000</u>	Vehicle Fleet Replacement Program	\$165,075
Total Water Pollution Control Plant	\$800,000	Remount one (1) QRV	
		Mobile Radios	\$34,400
<b>Fund 610 Public Utilities</b>		Maintenance and Repairs EMS Bases	<u>\$10,000</u>
Vehicles Replacement	\$115,000	Total Emergency Management/Public Safety	\$209,475
Land Acquisition - Juniper Lake Rd	\$10,000		
Test Wells	\$20,000	<b>Fund 100 Information Technology</b>	
Wells Rehab - Others	\$20,000	Network Improvements - battery replacement	\$5,000
Thurlow Booster Station	\$820,314	Network Improvements, switch/servers	\$10,000
Pump Station 10-3 Repairs	\$668,060	Departmental PC Replacement	<u>\$29,585</u>
Lake Pinehurst Sewer Rehab	\$200,000	Total Information Technology	\$44,585
General Extension of Services	<u>\$270,000</u>		
Total Public Utilities Water & Sewer	\$2,123,374	<b>Fund 100 Property Management</b>	
		DSS Replacement Heat Pumps	\$155,250
<b>Fund 230 Transportation Services</b>		Central Services Carpet	\$15,000
One Service Van per NCDOT guidelines	\$121,466	Historic Courthouse Carpet	<u>\$35,297</u>
			\$205,547
<b>Fund 620 East Moore Water District</b>			
Tap Meter Expense	\$75,000	<b>Fund 100 Solid Waste</b>	
Morrison/Hillman Project	<u>\$490,448</u>	Buffer land - 15 acres Env Remediation	\$100,000
	\$565,448	2 compactors and 2 containers	<u>\$50,000</u>
			\$150,000
<b>Fund 100 Health/DSS</b>			
Health Electronic Medical Records	\$25,764		
DSS Building Renovations	<u>\$65,000</u>		
	\$90,764	<b>Total All Non-Recurring Capital Expenditures</b>	<u><b>\$4,370,659</b></u>



## Debt Service

The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future debt at the most favorable interest rates without adversely affecting the County's ability to finance essential County Services. The County's debt policy is located in the County Goals and Financial Policies section of this budget document at the bottom of [page 63](#).



### Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2020, the Net Debt for Moore County is 1.540% of the appraised valuation from 1.750% on June 30, 2019. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority. The latest debt is due to the recently passed \$123,000,000 voter referendum in May 2018 for 3 new elementary schools and a nursing facility at Sandhills Community College. The Sandhills Community College Bond Issue will take place in fiscal year 2021.

### Legal Debt Margin Calculation for Fiscal Year 2019-2020:

Appraised valuation on June 30, 2020	\$13,808,912,063
Debt limit (8% of appraised valuation)	<u><b>\$ 1,104,712,965</b></u>

### Gross Debt

Total Bonded Debt	\$147,861,378
Limited Obligation Bonds	\$27,334,000
Authorized and Unissued Bonds	\$20,000,000
Federal/State Revolving Loan	\$15,259,207
Notes Payable	\$43,114,054
Capital Leases	<u>\$365,767</u>
<b>Total Gross Debt</b>	<b>\$253,934,406</b>
Statutory Deductions	<u>(\$40,278,639)</u>
<b>Net Debt</b>	<u><b>\$213,655,767</b></u>

<b>Legal Debt Margin</b>	<b>\$891,057,198</b>
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## Debt Service

Debt Service expenditures (including Principal and Interest) in the General Fund for FY 2020-2021 are as follows:

<b><u>Bonds</u></b>	<b><u>Adopted 2020-2021</u></b>	
Moore County Schools Refunding Debt Series 2016	\$3,957,987	
Moore County Schools GO Aberdeen Elem	2,729,938	
Moore County Schools Area I K-5 LOB 2018	2,373,050	
Moore County Schools Southern Pines Elem	3,051,500	
Moore County Schools North Moore HS	1,247,669	
Moore County Schools Pinehurst Elem	3,317,875	
Sandhills Community College Refunding Debt Series 2016	1,132,215	
Public Safety Detention Center (LOB)	<u>1,939,069</u>	
<b>Total Bonds</b>	<b>\$19,749,303</b>	
<b>Total General Fund Principal and Interest Budget</b>		<b>\$19,749,303</b>
 <b><u>Leases</u></b>		
Stretcher Lease –EMS 2018	\$ 49,161	
Defibrillators Lease	71,010	
Stretcher Lease – EMS 2020	<u>24,338</u>	
<b>Total Leases - Principal and Interest Budget</b>	<b>\$ 144,509</b>	<b>\$ 144,509</b>

Debt Service expenditures (including Principal and Interest) in the Enterprise Funds for FY 2019-20 are as follows:

<b><u>Bonds</u></b>	<b><u>Adopted 2020-2021</u></b>	
2016 LOB Refunding – Utilities for EMWD	\$ 616,328	
USDA East Moore Water District 2016 GO Ref	512,351	
USDA East Moore Water District Phase III	<u>489,221</u>	
<b>Total Bonds</b>	<b>\$ 1,617,900</b>	
 <b><u>Other Obligations</u></b>	<b><u>Adopted 2020-2021</u></b>	
Pinehurst Lift Station	\$ 70,192	
Pinehurst Cannon Park Water Tower (ARRA)	72,913	
WPCP Interceptor/Plant Upgrade	1,343,056	
Truck	<u>78,561</u>	
<b>Total Other Obligations</b>	<b>\$1,564,722</b>	
<b>Total Enterprise Fund Principal &amp; Interest Budget</b>		<b>\$3,182,622</b>
 <b>Total County Debt Service Payments Budgeted for FY21:</b>		<b><u>\$23,076,434</u></b>



## Debt Service

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2020 are as follows:

<b>General Fund: General Obligation</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2020</b>
Schools GO Debt Series 2018 AB	3.125-5.0%	2018	12/1/2038	\$31,000,000	\$29,450,000
Schools GO Debt Series 2018 SP	2.875-5.0%	2018	1/15/2039	\$34,000,000	\$32,300,000
Schools GO Debt Series 2019B PH	2-5%	2019	7/15/2039	\$38,000,000	\$38,000,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$37,200,000
<b>Total General Fund</b>					<b>\$136,950,000</b>
<b>Enterprise Fund: General Obligation</b>					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,900,000
GO-East Moore Water District Phase III 2011	3.25%	2011	6/1/2049	\$3,760,000	\$3,011,378
<b>Total Enterprise Fund</b>					<b>\$10,911,378</b>
<b>General Fund/Enterprise: Limited Obligation Bonds</b>					
LOB Public Safety Complex/Detention LOB 2016 Ref	2.05%	2016	6/1/2031	\$14,481,000	\$13,418,000
Pinehurst Area Utility Project LOB 2016 Refunding	2.05%	2016	6/1/2031	\$6,448,000	\$6,016,000
North Moore High School	3.04%	2019	1/15/2039	\$15,812,000	\$15,022,000
Area I WP Elementary School - LOB 2018	2.95%	2018	10/1/2037	\$31,000,000	\$27,900,000
LOB EMWD Refunding Bond LOB 2016 (Utilities)	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$7,900,000
<b>Total Limited Obligation Bonds</b>					<b>\$70,256,000</b>
<b>Total Bonds (LOB and GO)</b>					<b>\$218,117,378</b>

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the Enterprise Fund:

<b>Enterprise Fund: Installment Purchase</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2020</b>
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$192,054
<b>Total: Installment Purchase</b>					<b>\$192,054</b>



## Debt Service

### Federal/State Revolving Loans:

<b>Enterprise Fund: Revolving Loans</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2020</b>
ARRA Clean Water Revolving Loan	0.00%	2010	5/1/2030	\$1,462,425	\$729,125
WPCP Revolving Loan	2.22%	2013	5/1/2033	\$20,000,000	\$13,000,000
Lift station 3-4 Replacement Clean Water State Revolving Loan	2.00%	2014	5/1/2034	\$1,096,722	\$767,705
Interceptor Sewer Rehab Emergency Revolving Loan	0.00%	2014	5/1/2034	\$1,089,109	\$762,376
<b>Total Enterprise: Revolving Loans</b>					<b>\$15,259,207</b>

### Capital Leases:

<b>Governmental Funds: Capital Leases</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Date Series Matures</b>	<b>Amount of Original Issue</b>	<b>Principal Balance Outstanding on June 30, 2020</b>
Defibrillators	1.88%	2016	1/14/2021	\$335,866	\$69,698
Stretchers 2018	6.29%	2018	12/5/2023	\$223,200	\$181,414
Stretchers 2020	6.29%	2020	4/21/2025	\$114,655	\$114,655
<b>Total Governmental Funds: Capital Leases</b>					<b>\$365,767</b>



## Debt Service

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2019. The 2019 presentation is an estimate or unaudited information. The information for the other years came from the annual financial audit.

Moore County Debt	Principal as of June 30, 2006	Total of Remaining Interest*	Total as of June 30, 2006
Moore County Schools Debt	\$ 27,622,915	\$ 7,415,083	\$ 35,037,998
Sandhills Community College Debt	\$ 9,510,088	\$ 3,422,991	\$ 12,933,079
General County Government Debt	\$ 4,956,762	\$ 901,070	\$ 5,857,832
Total Utility Fund Debt	\$ 6,212,330	\$ 2,599,004	\$ 8,811,334
<b>Grand Total</b>	<b>\$ 48,302,095</b>	<b>\$ 14,338,148</b>	<b>\$ 62,640,243</b>
Percent Change Year to Year	-9.18%	-13.83%	-10.28%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 37,231,186	\$ 3,232,950	\$ 40,464,136

Moore County Debt	Principal as of June 30, 2007	Total of Remaining Interest*	Total as of June 30, 2007
Moore County Schools Debt	\$ 24,693,019	\$ 6,222,077	\$ 30,915,096
Sandhills Community College Debt	\$ 8,910,784	\$ 3,009,222	\$ 11,920,006
General County Government Debt	\$ 4,132,474	\$ 640,319	\$ 4,772,793
Total Utility Fund Debt	\$ 5,575,575	\$ 2,330,821	\$ 7,906,396
<b>Total General Govt. Debt Service</b>	<b>\$ 43,311,852</b>	<b>\$ 12,202,439</b>	<b>\$ 55,514,291</b>
Percent Change Year to Year	-10.33%	-14.90%	-11.38%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 38,301,252	\$ 3,371,460	\$ 41,672,712

Moore County Debt	Principal as of June 30, 2008	Total of Remaining Interest*	Total as of June 30, 2008
Moore County Schools Debt	\$ 53,706,696	\$ 22,353,764	\$ 76,060,460
Sandhills Community College Debt	\$ 16,311,479	\$ 6,920,603	\$ 23,232,082
General County Government Debt	\$ 4,811,549	\$ 719,390	\$ 5,530,939
Total Utility Fund Debt	\$ 12,618,475	\$ 2,146,912	\$ 14,765,387
<b>Grand Total</b>	<b>\$ 87,448,199</b>	<b>\$ 32,140,669</b>	<b>\$ 119,588,868</b>
Percent Change Year to Year	101.90%	163.40%	115.42%
Tax Rate	\$0.4450 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$ 49,525,448	\$ 3,350,236	\$ 52,875,684

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million



## Debt Service

Moore County Debt	Principal as of June 30, 2009	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
<b>Grand Total</b>	<b>\$ 111,112,105</b>	<b>\$ 50,276,568</b>	<b>\$ 161,388,673</b>
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
<b>Grand Total</b>	<b>\$ 104,204,055</b>	<b>\$ 45,947,502</b>	<b>\$ 150,151,557</b>
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
<b>Grand Total</b>	<b>\$ 135,261,926</b>	<b>\$ 57,509,976</b>	<b>\$ 192,771,902</b>
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million



# Debt Service

Moore County Debt**	Principal as of June 30, 2012	Total of Remaining Interest*	Total as of June 30, 2012
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013	Total of Remaining Interest*	Total as of June 30, 2013
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt	Principal as of June 30, 2014	Total of Remaining Interest	Total as of June 30, 2014
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 40,594,541	\$ 18,019,032	\$ 58,613,573
Grand Total	\$ 129,937,311	\$ 47,482,459	\$ 177,419,770
Percent Change Year to Year	-6.03%	-9.61%	-7.02%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150



## Debt Service

Moore County Debt	Principal as of June 30, 2015	Total of Remaining Interest	Total as of June 30, 2015
Moore County Schools Debt	\$46,536,134	\$14,915,912	\$61,452,046
Sandhills Community College Debt	\$13,693,866	\$4,317,928	\$18,011,794
General County Government Debt	\$22,325,862	\$6,647,442	\$28,973,304
Total Governmental	\$82,555,862	\$25,881,282	\$108,437,144
Total Utility Fund Debt	\$40,521,070	\$16,867,254	\$57,388,324
Grand Total All Sources	\$123,076,932	\$42,748,536	\$165,825,468
Percent Change Year to Year	-5.28%	-9.97%	-6.53%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$57,539,320	\$2,456,127	\$59,995,447

Moore County Debt	Principal as of June 30, 2016	Total of Remaining Interest	Total as of June 30, 2016
Moore County Schools Debt	\$39,700,296	\$12,197,840	\$51,898,136
Sandhills Community College Debt	\$11,559,704	\$3,495,374	\$15,055,078
General County Government Debt	\$20,404,011	\$5,744,895	\$26,148,906
Total Governmental	\$71,664,011	\$21,438,109	\$93,102,120
Total Utility Fund Debt	\$39,225,044	\$15,652,707	\$54,877,751
Grand Total All Sources	\$110,889,055	\$37,090,816	\$147,979,871
Percent Change Year to Year	-9.90%	-13.23%	-10.76%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$55,005,963	\$2,369,749	\$57,375,712

Moore County Debt	Principal as of June 30, 2017	Total of Remaining Interest	Total as of June 30, 2017
Moore County Schools Debt	\$36,155,817	\$10,612,628	\$46,768,445
Sandhills Community College Debt	\$10,379,183	\$3,038,372	\$13,417,555
General County Government Debt	\$19,651,977	\$2,509,231	\$22,161,208
Total Governmental	\$66,186,977	\$16,160,231	\$82,347,208
Total Utility Fund Debt	\$46,622,440	\$18,084,396	\$64,706,836
Grand Total All Sources	\$112,809,417	\$34,244,627	\$147,054,044
Percent Change Year to Year	1.73%	-7.67%	-0.62%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$56,259,650	\$3,539,659	\$59,799,309



## Debt Service

For June 30, 2018 the school's debt increased in the General Fund with the addition of a new Limited Obligation Bond (LOB) approved during fiscal year 2018 for a new Area I Elementary School in Whispering Pines, NC. The LOB was funded by First Bank for \$31,000,000 and the school is currently under construction with an opening date of Fall 2019. The issue date on the LOB Loan with First Bank was complete on January 18, 2018.

For June 30, 2019 the school's debt increased in the General Fund with the addition of two new GO Bond Issuances, one for Aberdeen Elementary and one for Southern Pines Elementary. The school's debt also had the addition of an LOB for North Moore High School. For June 30, 2020 new debt was issued for the Pinehurst Elementary School GO Bond.

Moore County Debt	Principal as of June 30, 2018	Total of Remaining Interest	Total as of June 30, 2018
Moore County Schools Debt	\$64,676,807	\$18,380,807	\$83,057,614
Sandhills Community College Debt	\$9,673,193	\$2,593,422	\$12,266,616
General County Government Debt	\$17,285,261	\$2,066,598	\$19,351,858
Total Governmental	\$91,635,261	\$23,040,827	\$114,676,087
Total Utility Fund Debt	\$44,525,605	\$16,751,119	\$61,276,724
Grand Total All Sources	\$136,160,866	\$39,791,946	\$175,952,812
Percent Change Year to Year	20.70%	16.20%	19.66%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$57,787,907	\$3,715,463	\$61,503,370

Moore County Debt	Principal as of June 30, 2019	Total of Remaining Interest	Total as of June 30, 2019
Moore County Schools Debt	\$141,520,314	\$46,060,155	\$187,580,469
Sandhills Community College Debt	\$8,941,686	\$2,173,353	\$11,115,039
General County Government Debt	\$15,612,311	\$1,714,927	\$17,327,238
Total Governmental	\$166,074,311	\$49,948,435	\$216,022,746
Total Utility Fund Debt	\$42,414,678	\$15,466,804	\$57,881,482
Grand Total All Sources	\$208,488,989	\$65,415,239	\$273,904,228
Percent Change Year to Year	53.12%	64.40%	55.67%
Tax Rate 6/30 2019	\$0.4650 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2019	\$59,457,627	\$4,966,731	\$64,424,358



## Debt Service

Moore County Debt	Principal as of June 30, 2020	Total of Remaining Interest	Total as of June 30, 2020
Moore County Schools Debt	\$171,597,604	\$53,328,150	\$224,925,754
Sandhills Community College Debt	\$8,274,396	\$1,787,392	\$10,061,788
General County Government Debt	\$13,783,767	\$1,386,264	\$15,170,031
Total Governmental	\$193,655,767	\$56,501,806	\$250,157,573
Total Utility Fund Debt	\$40,278,639	\$14,229,967	\$54,508,606
Grand Total All Sources	\$233,934,406	\$70,731,773	\$304,666,179
Percent Change Year to Year	12.21%	8.13%	11.23%
Tax Rate 6/30 2020	\$0.5100 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue 6/30/2020	\$69,429,515	\$5,360,315	\$74,789,829





## Five Year Financial Forecast

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The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section of this budget book. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

### General Fund-Assumptions

#### Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 14 and FY 15. We expect the real estate market to pick up in FY 17 and FY 18 and property tax revenue to increase in FY 19, 20 and FY 21. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later. FY18 and FY19 show a moderate increase in property tax revenue. FY20 will be a re-valuation year for the county and taxes property taxes will increase from \$.465/\$100 valuation to \$.51/\$100 valuation. The \$.045 tax increase will generate \$6,103,270 in additional revenue. The property tax revaluation will generate an additional \$5,575,971 for a total increase in property tax of \$11,679,241. This increase will cover the General Obligation Bond Referendum of \$103 million for 3 new elementary schools and an additional \$20 million for Sandhills Community College for the new Nursing Facility scheduled in FY2021. With the beginning of the pandemic in March of 2020, the property tax collections were only slightly affected because most property taxes were paid by that date. The collection rate went from 99.52% in FY19 to 99.39% in FY20.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecasted that sales tax will recover more quickly than the property tax and will mirror the progress of the economy in the early teens. With the passing of article 46, ¼ cent sales tax on the November 2018 referendum, we have budgeted a \$2,800,000 annual increase in sales tax collections. The pandemic has caused a strain on the sales tax collections for FY20. North Carolina Sales tax (article 39, 40 and 42) for FY19 was budgeted at \$16.4 million with actual collections of \$18.4 million. For FY20 we budgeted \$18 million with a projection of \$19.5 million in actuals. The actual collections through June 2020 ended up being \$18.5 million which was higher than FY19 but just above budget and \$1 million below what was being tracked to be projected for the fiscal year.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 20 and FY21 shows the same level of funding.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure in the Human Services area.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows but projected to go up over the next 5 years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates. Interest rates have slowly risen and are projected to increase over the next 5 years. We have doubled our interest



## Five Year Financial Forecast

income for FY20 due to the history over FY18 and FY19. Effective for FY21 the effects of the pandemic have decreased our investment income drastically. We have decreased our projection by 15-25% for FY21 through FY25 projections.

- Charges for Services-We expect this source of revenue to remain constant over the 5-year period with slower demand and slower growth of services. We have increased charges for services for planning and permitting and environmental health services in the FY20 budget. Charges for services for FY21 have steadily increased by 10% per fiscal year.
- Donations-this revenue is expected to flatten out at approximately \$40,000 per year during the 5-year period.
- Other Financing Sources-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.
- Sales tax historical chart is listed below for reference:

			FY17/18	FY17/18	FY18/19	FY18/19	FY19/20	FY19/20	FY20/21
Sales Tax			BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET
<b>10033100 GENERAL FUND</b>									
10033100	30250	Article 39	\$6,900,136	\$7,090,961	\$7,000,000	\$7,738,220	\$7,535,000	\$7,670,870	\$6,468,946
10033100	30251	ARTICLE 40 County	\$3,200,000	\$3,630,983	\$3,400,000	\$3,876,721	\$3,800,000	\$4,004,064	\$3,386,349
10033100	30252	ARTICLE 42-County	\$1,775,000	\$1,894,851	\$1,800,000	\$2,055,341	\$2,010,000	\$2,062,431	\$1,768,512
10033096	30254	ARTICLE 40-Schools	\$1,400,000	\$1,556,136	\$1,500,000	\$1,661,452	\$1,640,000	\$1,716,026	\$1,451,291
10033096	30255	ARTICLE 42-Schools	<u>\$2,600,000</u>	<u>\$2,842,277</u>	<u>\$2,700,000</u>	<u>\$3,083,012</u>	<u>\$3,015,000</u>	<u>\$3,093,647</u>	<u>\$2,652,769</u>
Subtotal Articles			\$15,875,136	\$17,015,207	\$16,400,000	\$18,414,746	\$18,000,000	\$18,547,038	\$15,727,867
10033100	30256	Article 46-County	\$0	\$0	\$0	\$1,000,568	\$2,800,000	\$3,579,161	\$3,100,000

Although there was a slight increase in sales tax actuals the FY21 budget is decreased based on the decrease expected with the unknown outcome of the Coronavirus.

### Expenditures

- Salaries and Wages-This expenditure component has remained relatively stable from FY 09-11. In FY 13, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore, this component is forecast to rise by 1.5% per year. During fiscal year 2018 the county hired an agency to conduct a salary study as compared to other same size North Carolina counties to remain competitive in the marketplace. The expected salary and fringe increase budgeted in FY19 is \$1.2 million and is included in the FY19 budget to begin with pay period September 15, 2018.  
For FY20 the pay study is budgeted for the entire year. In FY21 there is no budgeted increase for cost of living adjustments and future years will be budgeted with an estimate of 1.5% per year.
- Fringe Benefits-In FY 19 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 2.5% per year in state retirement and



## Five Year Financial Forecast

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other health care costs. The county is self-insured. The County is self-insured and in FY20 there has been an increase of \$500/budgeted employee to cover the cost of health insurance claims. The FY20 cost per employee is budgeted at \$8,900/budgeted employee. In FY21 the expected increase was in retirement based on the mandated 1.2% increase from the State causing an increase amount of \$450,000. Future years will be budgeted with a 1% increase per year for the next five years.

- Operating Costs-these costs have remained steady or decreased over the past 3 years. We expect to see these costs show a minimal increase in FY20. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will increase minimally for FY20. FY21 saw a decrease in expenditures across all departments of 3% and will remain steady for the future years.
- Debt Service-General Fund debt is expected to increase over the next 5 years. With the passing of the bond referendum in May 2018, debt service will increase significantly in FY20 and FY21 with one more new elementary school (Pinehurst Elementary) and with the payment of the college GO bonds expected in FY21 through FY41.
- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast to remain at the FY 18 levels which had no cost of living increase and future years with 1.5% cost of living increases to be budgeted.

### **Enterprise Fund Assumptions**

#### **Revenues**

- Charges for Services-Over the projection period, demand will show a slight increase generating a slight increase in the revenue base. A rate study was conducted during fiscal year 2018 which did increase the rates for the utility funds significantly. A growth rate of 1.5% is considered to be realistic in the county and the rate study showed the rates are now comparable to other same size counties. FY21 showed another 1.5% rate increase in Enterprise Funds. Plans to have annual increases due to capital for infrastructure is ongoing.
- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

#### **Expenditures**

- Salaries and Wages-This component is expected to rise about 1.5 % per year just as other County employees, based on the prior fiscal year cost of living, step and benefit increases. The pay study did impact the enterprise funds as well as the general fund.
- Fringe Benefits-An expected increase of 1.5% per year based on the General Fund assumptions outlined above, including increase in health insurance costs and state retirement contributions.
- Operating Costs-These costs are expected to stabilize in the 5-year forecast, primarily due to the growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).



## Five Year Financial Forecast

- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

### **Internal Service Fund Assumptions**

#### **Revenues and Expenditures**

This fund is composed of Risk Management. Since this is an internal service department, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast. FY 21 and FY20 shows a significant increase as compared to FY19. Health Insurance costs has increased from \$8,400 per full-time employee per fiscal year to \$8,900 per full-time employee per fiscal year in FY20 to help cover the cost of increased insurance claims and worker's compensation costs. FY21 cost per employee remained at \$8,900. The county is self-insured and monitors and pays their own claims.

### **Special Revenue Funds**

#### **Revenues**

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

- Advanced Life Support Tax-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund. The tax rate for Advanced Life Support Tax has increased from \$.02/\$100 value in FY17 to \$.03/\$100 value in FY18 and increase to \$.04/\$100 value in FY19. The rate remains the same for FY20 and FY21 at \$.04/\$100 value. This fund handles all costs associated with Ambulatory Transport.
- Charges for Services-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 55% of the revenue of the department.
- Other Revenues-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.
- 

#### **Expenditures**

- Salaries and Wages, Fringe Benefits-These costs will mirror the increases for all employees as stated above for the General Fund. These funds are also included in the pay study the county conducted during FY18 and will be included in the FY19 budget for 10 months and fully budgeted in FY20 and FY21. This should continue with a 1.5% budgeted cost of living increase for the next five years.
- Operating Costs-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand. As the pandemic changes we adjust but for the future forecasting we are using a 1.5% increase for FY21 – FY26.



## Five Year Financial Forecast

### Coronavirus (COVID-19) CRF (Coronavirus Relief Funds) US Treasury Funding for Moore County, NC

Moore County received 2 rounds of funding from the US Treasury as part of the CARES Act passed on March 27, 2020. Session Law 2020-4 was signed by the North Carolina Governor on May 4, 2020 which appropriated CRF funding to counties (round 1). Session Law 2020-80 was signed by the Governor on July 1, 2020 which appropriated additional CRF funding to counties (round 2).

Moore County received \$1,891,351 in Round 1 and an additional \$1,957,874 in Round 2. Additional criteria were sent to all NC counties notifying all that 25% of the total funding or \$962,306 must be allocated to municipalities. The county created their PLAN and submitted it to the state with approval for the total funding of \$3,849,225.

The funds can be reallocated if not used by December 30, 2020. The county is still in the process of completing our plan. NC PRO (North Carolina Pandemic Recovery Office) has approved the county plan as submitted back in June 2020.

To date the following purchases are being considered at this time but have not been finalized:

- EMS Quick Response Vehicle and Ambulance
- Payroll Expenses
- Temperature monitoring Stations
- HVAC Purification and filtering equipment for county buildings
- Protective equipment for employees (face masks, sanitizing stations)
- Generator for Sheltering
- Laptops for employees
- Solid Waste roll off containers for increased landfill debris
- Funding to municipalities of \$962,306
- Fire Commission Funding of equipment
- Moore County Coalition for Human Care
- Sandhills Food Bank
- Moore County Schools Parent/Teacher Organizations for Distance Learning
- Moore Free Care Clinic
- Moore County Friend to Friend
- Moore County Schools Summer Feeding Program through the Boys and Girls Club

This is currently a work in progress at this time, but we wanted to include it in our future forecast of funds. This process should be completed by December 30, 2020 and can be reported in the budget information for FY2021-2022.

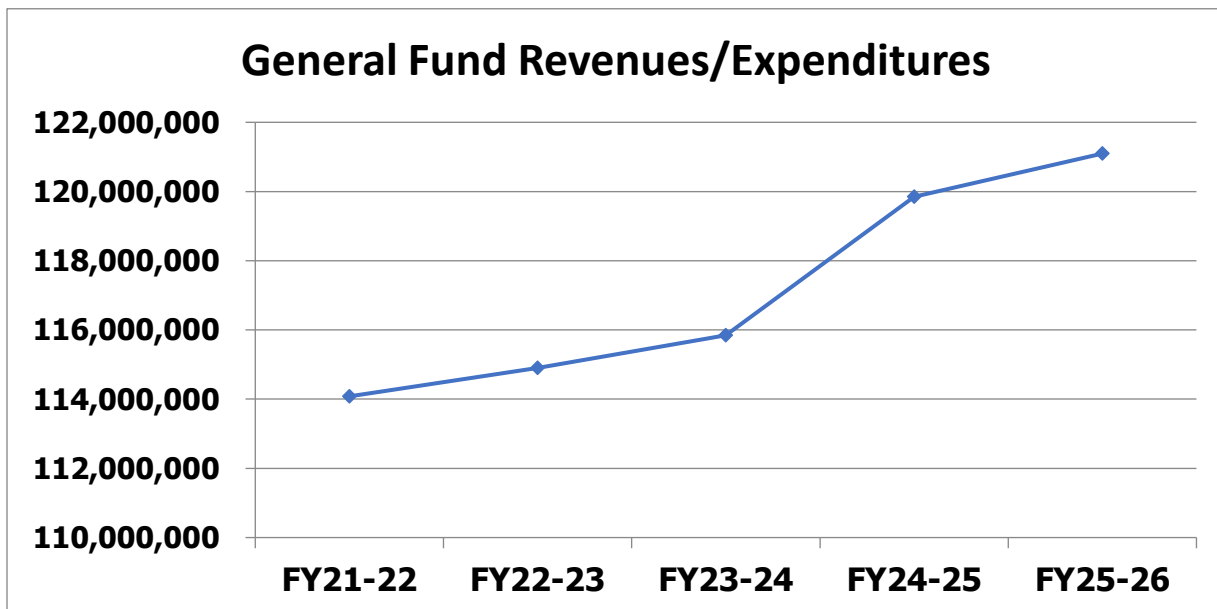


## Five Year Financial Forecast

The following is a presentation of the five-year financial forecast for the General fund.

REVENUES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Property Tax	72,888,057	73,616,938	73,616,938	78,092,847	78,873,775
Sales Tax	16,250,000	16,250,000	16,750,000	16,500,000	16,757,000
Other Taxes & Licenses	770,000	770,000	780,000	790,500	798,405
Restricted Governmental	9,844,221	9,873,754	10,200,000	10,230,600	10,271,522
Investments	1,200,000	1,250,000	1,250,000	1,350,000	1,400,000
Charges for Services	10,978,500	10,987,500	11,097,375	10,738,032	10,845,412
Other Revenue	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
<b>Total</b>	<b>114,080,778</b>	<b>114,898,191</b>	<b>115,844,313</b>	<b>119,851,979</b>	<b>121,096,115</b>

EXPENDITURES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Salaries & Wages	32,024,608	32,024,608	32,344,854	34,049,018	34,049,018
Benefits	11,208,613	11,208,613	11,320,699	11,917,156	11,917,156
Operating Costs	12,057,042	11,000,000	11,110,000	11,332,200	11,785,488
Debts (excluding education)	3,500,000	6,200,000	5,800,000	5,500,000	5,400,000
Education, (including debt)	53,290,515	53,290,515	54,268,760	55,553,605	56,944,453
Other Exp and Transfers	2,000,000	1,174,455	1,000,000	1,500,000	1,000,000
<b>Total</b>	<b>114,080,778</b>	<b>114,898,191</b>	<b>115,844,313</b>	<b>119,851,979</b>	<b>121,096,115</b>

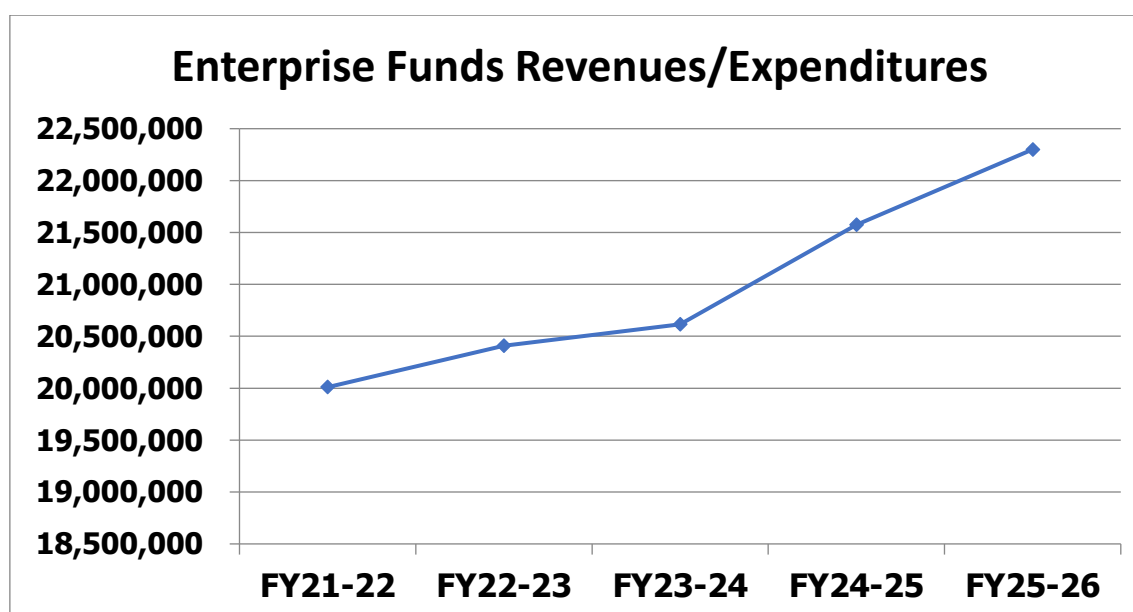




## Five Year Financial Forecast

The following is a presentation of the five-year financial forecast for the enterprise funds.

REVENUES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Charges for Services	20,010,002	20,410,202	20,614,304	21,575,000	22,300,000
Other Revenue	-	-	-	-	-
<b>Total</b>	<b>20,010,002</b>	<b>20,410,202</b>	<b>20,614,304</b>	<b>21,575,000</b>	<b>22,300,000</b>
EXPENSES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Salaries & Wages	2,735,002	2,803,377	2,873,461	2,945,298	3,018,930
Benefits	953,750	977,594	1,002,034	1,027,084	1,052,762
Operating Costs	8,165,910	8,370,058	8,579,309	8,793,792	9,013,637
Capital Outlay	3,678,075	3,689,727	3,475,817	4,008,051	4,293,877
Transfer to Capital Reserve	527,265	540,447	553,958	567,807	582,002
Other Expense-Debt Service	3,950,000	4,029,000	4,129,725	4,232,968	4,338,792
<b>Total</b>	<b>20,010,002</b>	<b>20,410,202</b>	<b>20,614,304</b>	<b>21,575,000</b>	<b>22,300,000</b>

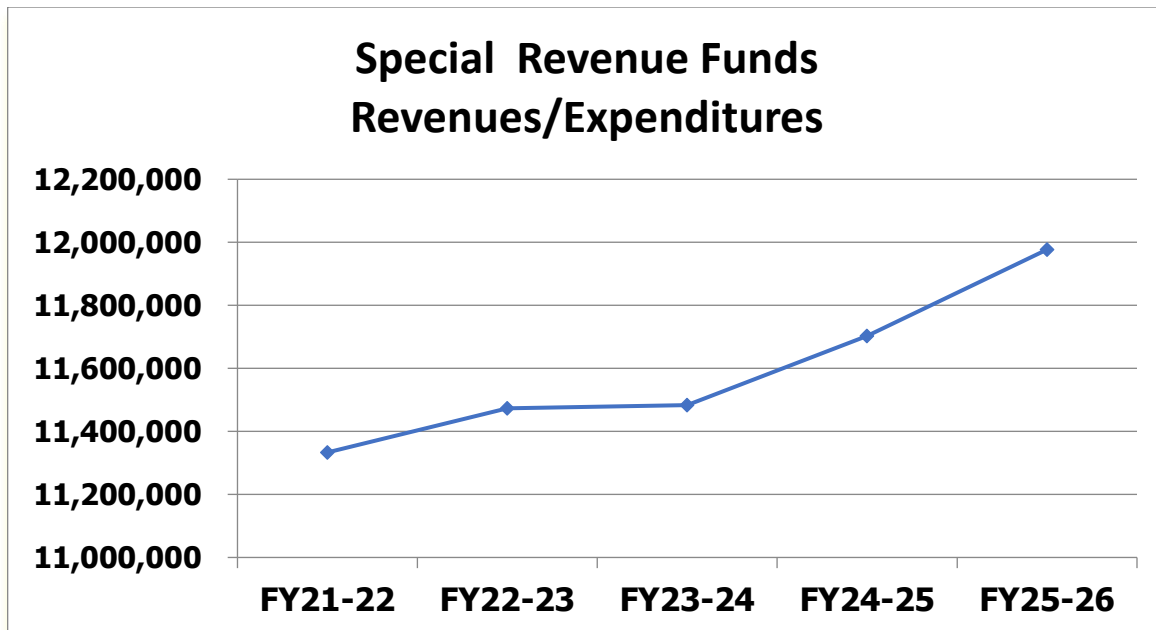




## Five Year Financial Forecast

The following is a presentation of the five-year financial forecast for the Special Revenue funds.

REVENUES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
ALS Tax	5,605,128	5,661,179	5,568,363	5,679,730	5,793,325
E911 PSAP	350,000	380,000	380,000	383,000	390,000
Charges for Services	4,835,007	4,883,357	4,981,024	5,080,645	5,233,064
Restricted Governmental	532,916	538,245	543,628	549,064	550,000
Other Revenue/Donations	10,200	10,302	10,405	10,509	10,500
<b>Total</b>	<b>11,333,251</b>	<b>11,473,084</b>	<b>11,483,419</b>	<b>11,702,948</b>	<b>11,976,889</b>
EXPENDITURES	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Salaries & Wages	3,807,496	3,883,646	3,961,319	4,040,545	4,121,356
Benefits	1,332,624	1,359,276	1,386,461	1,414,190	1,428,332
Operating Costs	4,477,129	4,587,314	4,717,208	4,994,017	4,751,778
Capital Outlay	1,710,299	1,637,031	1,412,498	1,248,144	1,669,523
Other Expenditures	5,703	5,817	5,932	6,051	5,900
<b>Total</b>	<b>11,333,251</b>	<b>11,473,084</b>	<b>11,483,419</b>	<b>11,702,948</b>	<b>11,976,889</b>



# Supplemental Information



## Population and Demographics of Moore County, NC

The following is demographic information about Moore County which was updated in 2019 following the 2010 census. The estimated population as of July 1, 2019 and 2017/2018 data are listed below:

- Population 2019 100,880
- Population Estimates as of July 1, 2010 88,247
- Change from 2010 to 2019 +14.3%
- Percent of persons under 5 years of age 5.8%
- Percent of persons under 18 21.4%
- Percent of persons 65 and over 24.0%

### Population as compared to July 1, 2017:

- Population estimate July 1, 2017 97,264
- Population Census, April 1, 2010 88,247
- Change from 2010 to 2017 +10.2%
- Percent of persons under 5 years of age 5.8%
- Percent of persons between 5 and 18 21.3%
- Percent of persons between 18 and 65 23.8%
- Percent of females 51.9%

### Other Statistics:

- Number of Veterans 2014-2018 8,414
- Housing Units, July 1, 2019 48,635
- High School graduate or higher percent 2014-2018 90.4%
- Median Household income 2014-2018 \$57,899
- Per Capita income in 12 months 2014-2018 \$33,432
- Persons in poverty 10.5%

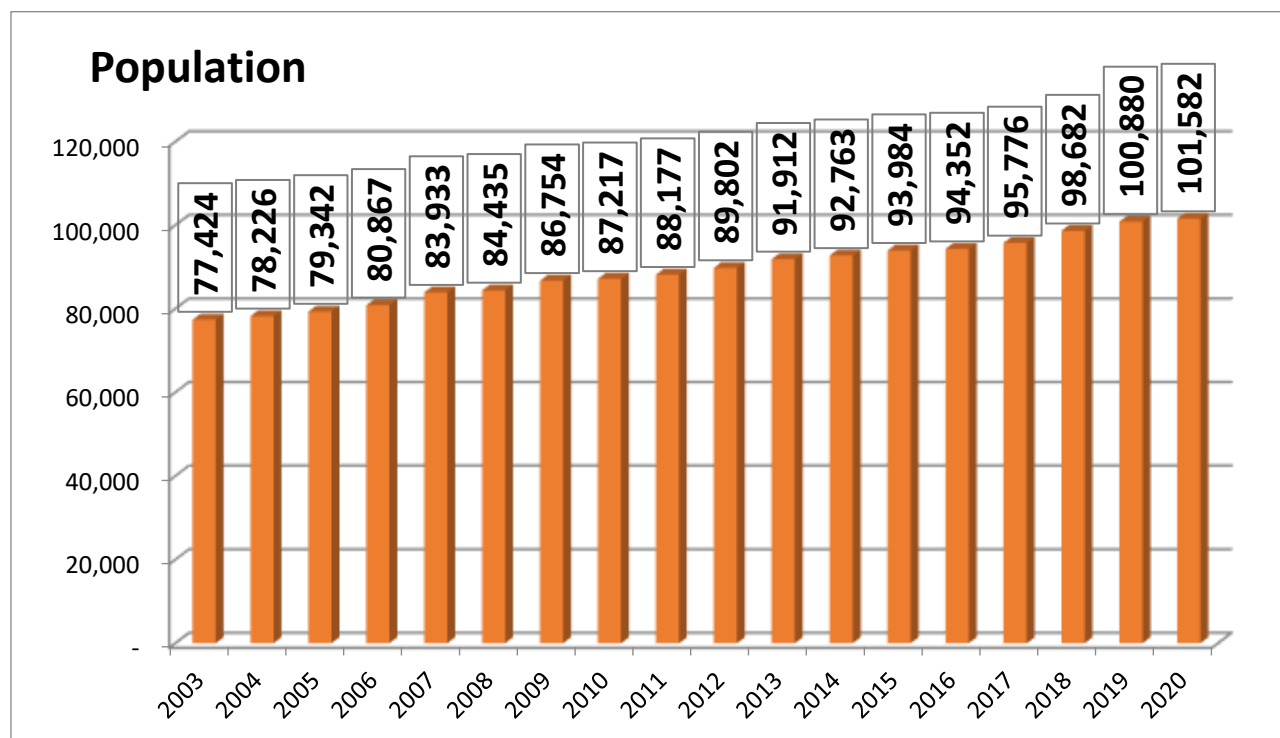
Following is a population trend chart from 2003 to 2020 showing the growth for Moore County. It also includes the median age, school enrollment and the unemployment rate by year:



## Supplemental Information

The population of Moore County continues to grow at a steady rate. The County's unemployment rate, while at 7.50% on June 30, 2020, is better than most surrounding counties and is better than the state average. The unemployment rate is from the NC Employment Security Commission.

Fiscal Year	Population	Median Age	School Enrollment	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,190	4.80%
2008	84,435	45.00	12,294	4.90%
2009	86,754	45.00	12,190	8.60%
2010	87,217	45.00	12,236	10.80%
2011	88,177	45.00	12,378	8.96%
2012	89,802	45.00	12,371	9.20%
2013	91,912	46.00	12,609	8.82%
2014	92,763	46.00	12,812	6.67%
2015	93,984	46.00	12,802	5.67%
2016	94,352	46.00	12,769	5.44%
2017	95,776	46.00	12,578	5.44%
2018	98,682	46.00	12,541	4.50%
2019	100,880	45.00	12,735	4.40%
2020	101,582	42.00	12,797	7.50%

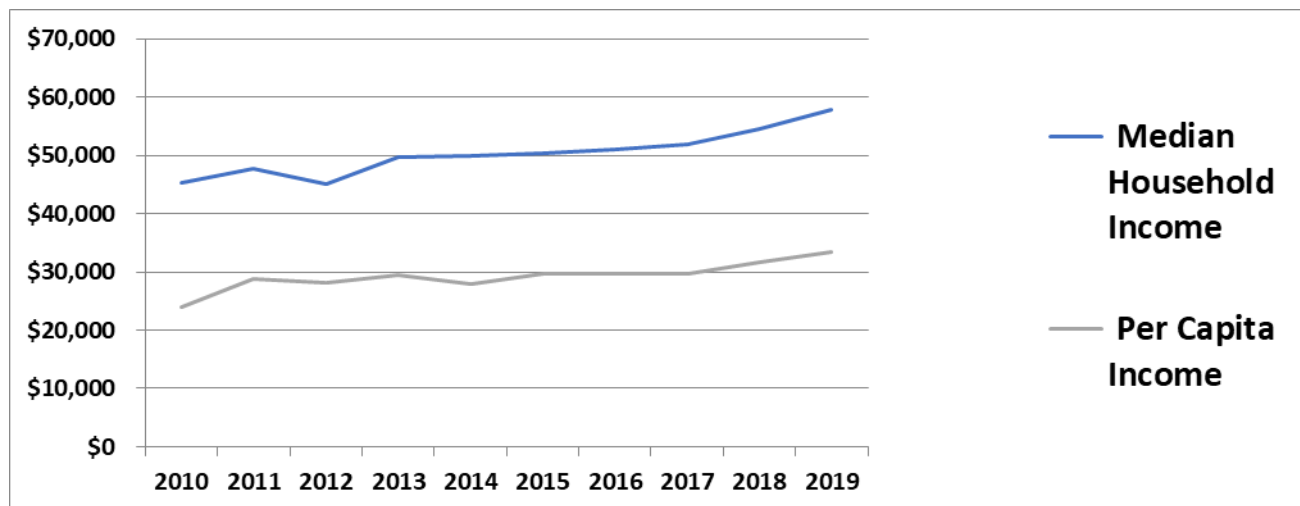


## Supplemental Information



The Per Capita income for Moore County has steadily increased until 2014. In 2016 through 2017 there are signs of the economy shifting for the better. Information is from Partner's in Progress, Moore County, NC data.

Fiscal Year	Median Household Income	Per Capita Income
2010	\$45,193	\$24,063
2011	\$47,692	\$28,890
2012	\$45,158	\$28,126
2013	\$49,763	\$29,478
2014	\$49,959	\$27,964
2015	\$50,393	\$29,570
2016	\$50,998	\$29,643
2017	\$51,873	\$29,679
2018	\$54,468	\$31,554
2019	\$57,899	\$33,432





## Supplemental Information

The following charts list the major employers for Moore County and the principal taxpayers for Moore County. The top ten taxpayers make up about 3.46% of the total revenues for the County. Much of that value is related to the golf resorts and the golf industry. This information is as of July 1, 2020.

Top 10 Employers - Moore County, NC	Employees	Rank
Moore Regional Hospital Montgomery	1000+	1
Moore County Schools	1000+	2
Pinehurst LLC	1000+	3
County of Moore	500-999	4
Sandhills Community College	500-999	5
Pinehurst Medical Clinic Inc	500-999	6
Trinity Health Senior Communities	500-999	7
Pinehurst Surgical Clinic P A	250-499	8
Lee Electrical Construction Inc	250-499	9
Harris Teeter	250-499	10

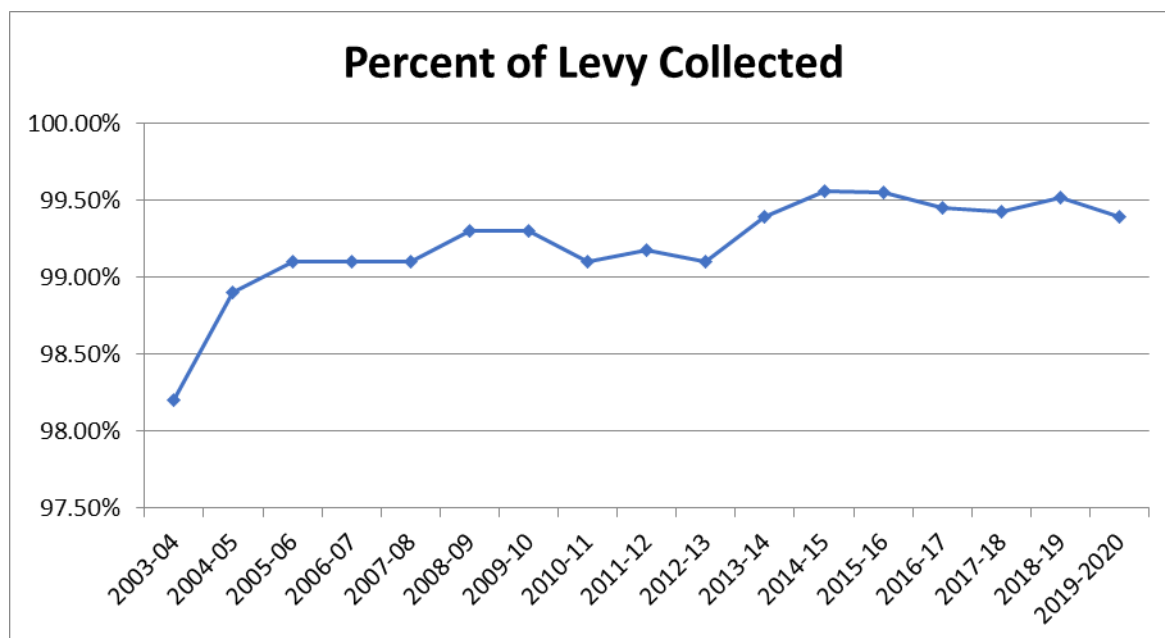
Principal Property Taxpayers	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
1. DUKE ENERGY PROGRESS, INC	114,004,019	1	0.83%
2. RESORTS OF PINEHURST	98,294,730	2	0.71%
3. PINEHURST, INC	47,731,470	3	0.35%
4. LEE ELECTRICAL CONSTRUCTION INC	45,313,513	4	0.33%
5. MORGANTON PARK, LLC	36,665,150	5	0.27%
6. PINEHURST SURGICAL CLINIC	28,766,340	6	0.21%
7. PINEHURST MEDICAL GROUP, LLC	28,418,020	7	0.21%
8. SBV SOUTHERN PINES LLC	26,491,130	8	0.19%
9. HAWTHORNE PINECREST, LLC	25,209,160	9	0.18%
10. RANDOLPH ELECTRIC MEMB CORP	24,770,684	10	0.18%
Total Assessed Valuation of Top 10	475,664,216		3.46%
Balance of Assessed Valuation	13,285,613,946		96.54%
Total Assessed Valuation 2019-2020	13,761,278,162		100.00%

## Supplemental Information



Moore County has had an extremely high tax collection rate of over 99% for 20+ years. The taxpayers in Moore County deserve a lot of credit for paying their share of property taxes in a timely manner. Also, the tax department deserves a lot of credit for working with taxpayers to make this a reality.

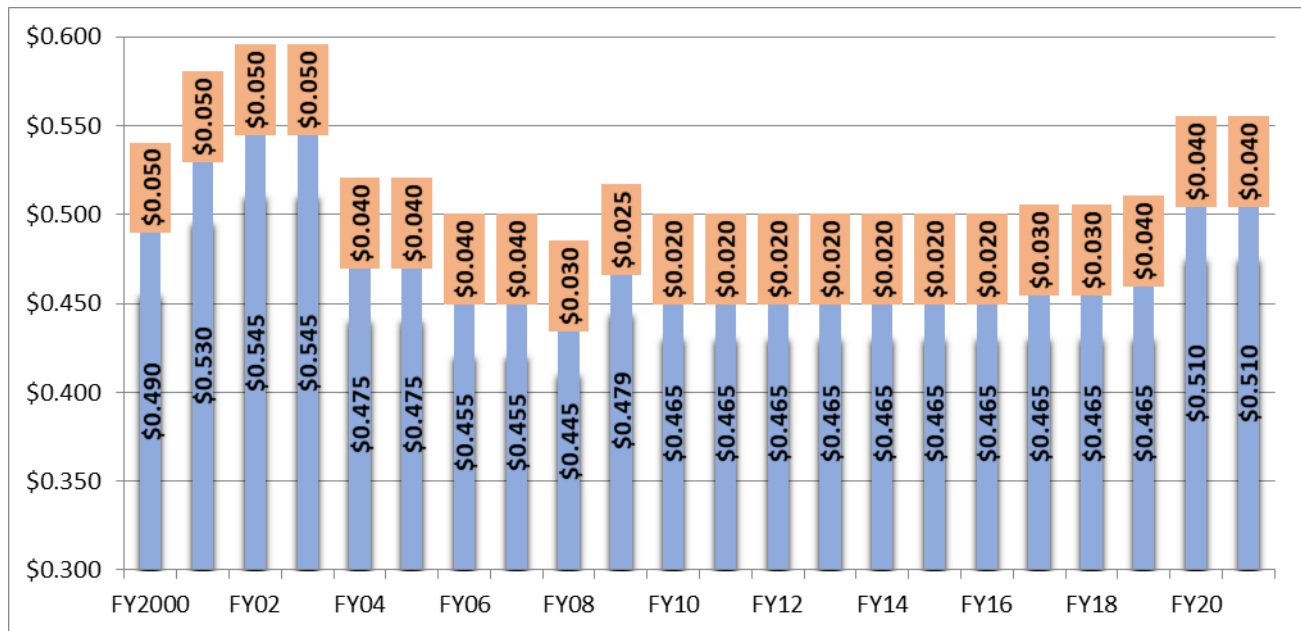
Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy	Collections in Subsequent Years	Revised Amount Collected	Percent of Levy
2003-04	\$30,771,000	\$30,225,000	98.20%	\$289,000	\$30,514,000	98.23%
2004-05	\$36,416,000	\$36,019,000	98.90%	\$431,000	\$36,450,000	98.91%
2005-06	\$37,215,000	\$36,892,000	99.10%	\$351,000	\$37,243,000	99.13%
2006-07	\$37,353,000	\$37,025,000	99.10%	\$299,000	\$37,324,000	99.12%
2007-08	\$38,775,000	\$38,442,000	99.10%	\$278,000	\$38,720,000	99.14%
2008-09	\$49,934,000	\$49,574,000	99.30%	\$269,000	\$49,843,000	99.28%
2009-10	\$54,958,000	\$54,564,000	99.30%	\$316,000	\$54,881,000	99.28%
2010-11	\$54,434,000	\$53,939,000	99.10%	\$329,000	\$54,268,000	99.09%
2011-12	\$54,684,000	\$54,236,000	99.18%	\$403,000	\$54,639,000	99.18%
2012-13	\$55,370,000	\$54,870,000	99.10%	\$486,000	\$55,356,000	99.10%
2013-14	\$56,115,394	\$55,771,067	99.39%	\$398,869	\$56,169,936	99.39%
2014-15	\$57,792,838	\$57,539,320	99.56%	\$427,489	\$57,966,809	99.56%
2015-16	\$55,773,331	\$55,524,300	99.55%	\$182,931	\$55,707,231	99.55%
2016-17	\$57,063,726	\$56,752,908	99.46%	\$229,300	\$56,982,208	99.46%
2017-18	\$58,326,083	\$57,993,240	99.43%	\$324,181	\$58,317,421	99.43%
2018-19	\$59,692,660	\$59,404,205	99.52%	\$326,342	\$59,730,547	99.52%
2019-2020	\$70,493,721	\$70,066,515	99.39%	\$239,030	\$70,305,545	99.39%





## Supplemental Information

The chart below shows the Moore County property tax rate per \$100/valuation by fiscal year. It includes the Advanced Life Support (ALS) annual tax rate per \$100/valuation also. The county charges a separate tax for advanced life support which provides ambulatory services. The ALS tax can only be used for ALS/Ambulatory services. The County tax rate is in blue and the ALS tax rate is in red. This is the rate per \$100 of property valuation that is charged in the property tax bills each fiscal year based on the budget which is approved by the Board of Commissioners. Here is a twenty (20) year plus history of the county and ALS tax rates per \$100/valuation:



## Supplemental Information



Here is another tax rate chart showing the tax rates by fiscal year which includes the fire district tax. FY14/15 was the last year each fire district had a separate property tax rate. In FY15/16 the Board of Commissioners formed the Fire Commission and at the same time a unified fire tax rate county-wide.

Tax Rates	FY14/15 Tax Rate	FY15/16 Tax Rate	FY16/17 Tax Rate	FY17/18 Tax Rate	FY18/19 Tax Rate	FY19/20 Tax Rate	FY20/21 Tax Rate
County/General	\$0.465	\$0.465	\$0.465	\$0.465	\$0.465	\$0.510	\$0.510
ALS	\$0.020	\$0.020	\$0.030	\$0.030	\$0.040	\$0.040	\$0.040
<b>Fire Districts</b>		\$0.080	\$0.085	\$0.090	\$0.095	\$0.095	\$0.095
A. Southern Pines	\$0.089						
B. Crestline	\$0.083						
C. Pinebluff	\$0.086						
D. Pinehurst	\$0.084						
E. Seven Lakes	\$0.040						
F. West End	\$0.069						
G. Eastwood	\$0.070						
J. Robbins	\$0.063						
K. Carthage	\$0.064						
M. Highfalls	\$0.066						
N. Eagle Springs	\$0.075						
P. Aberdeen	\$0.092						
Q. Crains Creek	\$0.111						
T. Whispering Pines	\$0.058						
V. Cypress Pointe	\$0.081						
W. Westmoore	\$0.070						



## Budget Glossary

**ALS – Advanced Life Support.** Emergency Management services charges an ALS tax to all Moore County citizens.

**Assigned Fund Balance** – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose, but are neither restricted nor committed. Assignments can occur any time before issuance of financial statements; they can be delegated by the Board to the Manager or another official of the County.

**Available Fund Balance** – Your available balance is the amount you can spend.

**Balanced Budget** – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

**Budget Amendment (BA)** – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

**Budget Transfer (BT)** – A budget transfer increases or decreases the budget available to spend during the current year, but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

**Capital Expenditure** – Money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings and equipment with a threshold of \$5,000 or more.

**Capital Improvements Program** - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

**CARES Act** – Coronavirus Aid, Relief, and Economic Security. Provides assistance for State, Local and Tribal Governments through the Coronavirus Relief Fund, the CARES Act provides for payments for the impact of COVID-19 outbreak. The CARES Act established the \$150 billion Coronavirus Relief Fund.

**Carry Forward Encumbrance** – A budget amendment that is added to the next fiscal year budget for the amount of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

**Cash Management** - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

**CAFR** – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

# Budget Glossary

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**Category** - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

**Charges for Services** - Revenues recording in the general fund that are approved fees charge for governmental services provided to the citizens such as permitting fees, register of deed fees for marriage licenses, etc.

**CIP** - Capital Improvements Program – see previous page for definition.

**Classification** - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

**Committed Fund Balance** – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

**Component Unit of a Local Government**– a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government. Ultimately, it is up to the professional judgement of the primary government's management to determine what entities should be included as component units. Most governmental component units are typically entities or non-profits whose purpose is to benefit a government by soliciting contributions and managing those funds.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Coronavirus (COVID) 19** – any of various RNA-containing spherical viruses of the family Coronaviridae, including several that cause acute respiratory illnesses. Also called COVID 19 as an abbreviation.

**Coronavirus Relief Funds (CRF)** – US Treasury Funding provide to local governments with criteria on usage.

**Cost of Living Adjustment (COLA)** – An increase in wages or salary to compensate for an increase in the cost of living.

**COVID-19** – See Coronavirus definition above.

**Critical Measure or Thinking** – The objective analysis of facts to form a judgment. The subject is complex, and there are several different definitions which generally include the rational, skeptical, unbiased analysis or evaluation of factual evidence.

**Dashboard** – a data visualization tool that displays the current status of metrics and key performance indicators. Dashboards consolidate and arrange numbers, metrics and sometimes performance scorecards on a single sheet to give an overview for that particular performance measure.

**Debt Service** - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department** - An organizational unit responsible for carrying out a major governmental function.



## Budget Glossary

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**Depreciation** - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Disbursement** - Payment for goods and services in cash or by check.

**DSS** - Department of Social Services also called DSS

**Earmark** - To designate funds for a specific use.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

**ESAC** – Emergency Services Advisory Committee

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

**Expenditure** - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. The spending of money on something or the money that is spent on something.

**Expense(s)**- Charges incurred (whether paid immediately or unpaid) for operations, maintenance or interest and other charges. Expense is used in the sense of 'price' that is associated with an item.

**Fiscal Policy** - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

**Fiscal Year (FY)** - The time-period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

**Fixed Assets** - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

**FTE** – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.

**Function** - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

# Budget Glossary

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**Fund** - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

**Fund Balance** - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditures and is therefore also known as surplus funds.

**Fund Balance Appropriated** - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

**General Accepted Accounting Principles (GAAP)** - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

**GASB** – The acronym used for General Accounting Standards Board.

**GFOA** – The acronym used for Government Finance Officers Association of the United States and Canada.

**General Fund** – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

**General Fund Assessment** – charges or expenses to another county department or fund for services provided by finance, administration, legal and human resources.

**General Ledger** – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**General Obligation Bonds** - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government. These bonds must be voter approved.

**Geographic Information System (GIS)** – is a system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

**Goal** - A statement of broad direction, purpose, or intent based on the needs of the community.

**Grant** - A contribution by a government or other organization to support a particular function or activity. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

**Inter-fund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenue** - Revenue received from another government for a specified purpose.



## Budget Glossary

**Internal Service Fund-** A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

**Inventory** - A detailed listing of property currently held by the government.

**Investment Earnings** - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

**JCPC** – Juvenile Crime Prevention Council grant received by Moore County to fund the Youth Services Department.

**Lease-Purchase Agreement** - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

**Levy** - To impose taxes, special assessments, or service charges for the support of County activities.

**Limited Obligation Bond** – Bonds that finance a variety of public projects, such as facilities and facility improvements, schools, college building needs, etc. These are not voter approved.

**Line Item Budget** - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Local Government Budget and Fiscal Control Act** - This act governs all financial activities of local Governments within the State of North Carolina.

**Local Government Commission of North Carolina** – us a part of the North Carolina Department of State Treasurer which was created after the Great Depression to assist local North Carolina governments in decision making involving large financing projects such as bond issues. The commission is chaired by the North Carolina State Treasurer.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Maturities** - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

**Medicaid Hold Harmless** - Also called county hold harmless for repealed local taxes – the intent of the General Assembly is that each county be held harmless from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the non-administrative costs of Medicaid. See Chapter 105, Article 44 of the North Carolina General Statutes.

**Modified Accrual Accounting** - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

**NCPRO** – North Carolina Pandemic Recovery Office that handles the funding of the CRF or Coronavirus Relief Funds to North Carolina Counties.

# Budget Glossary



**North Carolina Association of County Commissioners (NCACC)** - is an association that provides government relations, educational opportunities, county research and risk management information. A resource for all North Carolina Counties. (website can be found at [www.ncacc.org](http://www.ncacc.org)).

**Non-Spendable** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Objectives** - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

**Operating Expenses** - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

**Operating Transfers** - Routine and/or recurring transfers of assets between funds.

**Ordinance** – An authoritative rule or law, decree or command; a law or regulation made and passed by a government.

**Other Revenues** – these revenues received by local governments are revenues that cannot be accounted for in any other revenue category. Some examples are donations, transfers in from other component units such as the Airport or the CVB (Convention and Visitors Bureau) that are accounted for as ‘other’ revenues.

**Other Taxes and Licenses** – These revenues are made up of privilege license tax, white goods and scrap tires, and solid waste recycling and is located in the general fund of the county.

**Pandemic** – an outbreak of a disease that is prevalent over a whole country or the world; occurring over a wide geographic area and affecting an exceptionally high proportion of the population.

**Performance Measures** - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates). These are designed to evaluate how you are performing in your roll and to identify any areas where training may be required.

**Personnel** - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

**Productivity** - A measure of the increase of service output of County programs compared to the per unit resource input invested.

**Program** - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

**Property Tax** - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary** - A government's continuing business type activities.

**Reclassification** - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.



## Budget Glossary

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**Restricted Funds** – External restrictions (laws, grantors)

**Retained Earnings** - An equity account reflecting the accumulated earnings of an Enterprise Fund.

**Reserve** - A portion of fund balance earmarked to indicate what is not available for expenditures or is legally segregated for a specific future use.

**Resolution** – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

**Restricted Fund Balance** – Should be reported when constraints placed on the use of resources are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Restricted Intergovernmental Revenues** - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

**Resources** - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

**Revaluation** - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

**Revenue** - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Bonds** - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

**Schedule of Values** – is an outline of the methodology and procedures used for appraising all real property values at the time of a general reappraisal.

**Self-Insured** – Self-Insured means an employer who underwrites the risk for health care expenses in a plan that is self-administered or administered through a contract with a third-party organization.

**Service Level** - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue** - Revenues that are classified according to their source or point of origin.

**Spay Neuter Assistance Program (SNAP)** – SNAP is a non-profit organization providing discounted spay-neuter services to North Carolina residents. The mission is to reduce pet overpopulation, making a better life for our special friends and their human families.

**Special Revenue Fund** - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.



**Tax Base** - The assessed valuation of all taxable real and personal property.

**Unassigned Fund Balance** – No external or internal constraints on the fund balance. This is the lowest classification for the General Fund. This is the amount that has not been reported in any other classification on the County Financial Statements.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

**Unrestricted intergovernmental revenues** – Amounts received from other governments as fiscal aid in the form of shared revenue as reimbursements for performance of general government functions such as payments in lieu of taxes, payments from ABC funds, Medicaid hold harmless funds are examples.

**VFIS** – Volunteer Firemen’s Insurance Services, Incorporated.

**Wellness Assessment** – charges or expenses to a county department for the services paid and provided by another county fund. For example: Risk Management pays for the County Wellness Center which all employees have access to. A wellness assessment is charged per budgeted employee to each department to cover this expense.

**Worker’s Compensation Experience Modification Rate** – the experience modifier rate, or EMR is a numeric representation of a business’s claims and safety record as compared to other businesses in the same industry, within the same state.

